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THIRTEENTH ANNUAL REPORT

OF

BOARD OF RAILROAD COMMISSIONERS

FOR THE

YEAR ENDING JUNE 30, 1890.

STATE OF IOWA.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:

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RAILROAD COMMISSIONERS' REPORT.

STATE OF IOWA.
OFFICE OF BOARD OF RAILROAD COMMISSIONERS. }
DES MOINES.

TO HON. HORACE BOIES, *Governor of Iowa:*

In compliance with the law we respectfully submit the thirteenth annual report of this department, covering the full returns made to this Board by the several railroad companies doing business within the State of Iowa, from the 30th day of June, A. D. 1889, to the the 30th day of June, A. D. 1890, together with tabulated information compiled therefrom. This report also includes the investigations made by the Board in cases of complaints filed and the decisions rendered thereon, from the first day of January, A. D. 1890, to the first day of January, A. D. 1891, reports of serious accidents investigated, separate reports of which have been from time to time heretofore submitted to you; a statement of the litigation instituted during the past year by this Board and against the Board, and the present status of the cases still pending in the courts; a digest of the decisions of the Supreme Court of the State rendered since our last report upon questions affecting the relations of the citizens of the State to the common carriers thereof; also a digest of the cases decided during the same period by the Inter-state Commerce Commission, and other matters of general public interest.

As an appendix to this report we have added the Iowa statutes relating to railways and notes of the decision of the Supreme Court thereunder, for the careful and thorough compilation of which the Board and the citizens of the State as well are under great obligations to Hon. Emlin McClain, Chancellor of the Law Department of the State University.

In November, 1889, Mr. Spencer Smith was re-elected as Commissioner for the full term of three years, from the 12th of January, A. D. 1890, and on that day the Board was organized by the selection of Mr. Smith as Chairman and W. W. Ainsworth as Secretary.

GENERAL CONFERENCE OF RAILROAD COMMISSIONERS.

This Board was represented at the annual meeting of the State Railroad Commissioners, held in the city of Washington on May 28th and 29th, A. D. 1890, by Commissioner Smith. Among the important matters considered was the necessity for a uniformity in railroad accounts from which statistics are compiled and uniformity in freight classification. In ten States the 30th of

June closes the fiscal year, the 30th of September in six, the 31st of December in five, while 295 railroad companies close the year December 31st, 187 September 30th, 99 June 30th. For purposes of comparison statistics made from such widely varying periods are not as valuable as when made from the same periods and the necessity for a closer uniformity was quite marked. In this conference there were twenty-one States and one territory participating.

LEGISLATION.

The Board deems it unnecessary at this time to make any recommendations regarding changes in the existing laws of the State for the regulation and control of railways, as there will probably be no session of the legislature until after the next annual report is made. In the report for the year 1889 this subject was considered at some length and bills covering many of the recommendations then made passed the lower house without opposition, but failed to be reached for consideration in the senate. In the next annual report to be made by this Board the recommendations previously made will be renewed with such additional ones as may be found necessary to meet new conditions.

PHYSICAL CONDITION.

From personal inspection made and from information filed with the Board the announcement is made that the year just closed has found a marked improvement in the physical condition of most of the roads. Many miles of track have been ballasted with broken stone, gravel, cinders and burnt ballast, much surfacing has been done, new ties put in place of those giving out, old and light rails replaced with new steel of heavier weight, wooden bridges, pile structures, and wooden culverts, replaced with more substantial work of stone and iron, trestles filled and exposed and dangerous places put in order. Considerable double track has been laid on the through lines and preparations made for more, terminal and yard facilities greatly increased, and a general improvement of the equipment.

JOINT FREIGHT RATES.

In the report for 1889, the Board said: "The authority of the Commissioners to put in joint rates on freight passing over two or more lines has been affirmed by the shippers and denied by the carriers. The Commissioners held in the complaint instituted by the Davenport shippers that the law does not give them the authority but expressed the opinion that it should properly do so."

Following this suggestion the Twenty-third General Assembly enacted a law designed to confer upon the Board this authority. The act reads as follows:

AN ACT to amend Chapter 28 of the Acts of the Twenty-second General Assembly, giving authority for the making of rates for the transportation of freight and cars over two or more lines of railroad within this State, and enlarging the powers and further defining the duties of the Board of Railroad Commissioners.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That chapter 28 of the acts of the Twenty-second General Assembly be and the same is hereby amended as follows: That said chapter 28 of the Acts of the

Twenty-second General Assembly shall not be construed to prohibit the making of rates by two or more railroad companies for the transportation of properties over two or more of their respective lines of railroad within this State, and a less charge by each of said railroad companies for its portion of such shipment than it charges for a shipment for the same distance wholly over its own line within the State, shall not be considered a violation of said chapter 28 of the acts of the Twenty-second General Assembly, and shall not render such railroad company liable to any of the penalties of said act. But the provisions of this section shall not be construed to permit railway companies establishing joint rates, to make by such joint rates any unjust discrimination between the different shipping points or stations upon their respective lines between which joint rates are established, and any such unjust discrimination shall be punished in the manner and by the same penalties provided in chapter 28 of the acts of the Twenty-second General Assembly.

SEC. 2. All railway companies doing business in this State shall, upon the demand of any person or persons interested, establish reasonable joint through rates for the transportation of freight between points on their respective lines within this State, and shall receive and transport freight and cars over such route or routes as the shipper shall direct. Carload lots shall be transferred without unloading from the cars in which such shipments were first made, unless such unloading in other cars shall be done without charge therefor to the shipper or receiver of such carload lots, and such transfer shall be made without unreasonable delay, and less than carload lots shall be transferred into the connecting railway's cars at cost, which shall be included in and made a part of the joint rate adopted by such railway companies or established as provided by this act.

When shipments of freight to be transported between different points within this State, are required to be carried by two or more railway companies operating connecting lines, such railway companies shall transport the same at reasonable through rates and shall at all times give the same facilities and accommodations to local or state traffic as they give to inter-state traffic over their lines of road.

SEC. 3. In the event that said railway companies fail to establish through joint rates or fail to establish and charge reasonable rates for such through shipments, it shall be the duty of the Board of Railroad Commissioners, and they are hereby directed, upon the application of any person or persons interested, to establish joint rates for the shipment of freight and cars over two or more connecting lines of railroad in this State, and in the making of such rates and in changing or revising the same, they shall be governed as near as may be, by all the provisions of chapter 28 of the acts of the Twenty-second General Assembly, and shall take into consideration the average of rates charged by said railway companies for shipments within this State, for like distances over their respective lines, and rates charged by the railway companies operating such connecting lines for joint inter-state shipments for like distances. The rates established by the Board of Railroad Commissioners shall go into effect within ten days after the same are promulgated by said board, and from and after that time the schedule of such rates shall be *prima facie* evidence in all of the courts of this State that the joint transportation of freight and cars upon the railroads for which such schedules have been fixed.

SEC. 4. Before the promulgation of such rates as provided in section 3 of this act, the Board of Railroad Commissioners shall notify the railroad companies interested in the schedule of joint rates fixed by them; and they shall give said railroad companies a reasonable time thereafter to agree upon a division of the charges provided for in such schedule, and, in the event of the failure of said railroad companies to agree upon a division, and to notify the Board of such agreement, the Board of Railroad Commissioners shall, after a hearing of the companies interested, decide the same, taking into consideration the value of terminal facilities and all the circumstances of the haul, and the division so determined by the board shall, in all controversies or suits between the railroad companies interested, be *prima facie* evidence of a just and reasonable division of such charges.

SEC. 5. Every unjust and unreasonable charge for the transportation of freight and cars over two or more railroads in this State, is hereby prohibited and declared to be unlawful, and each and every one of the companies making such unreasonable and unlawful charges, or otherwise violating the provisions of this act, shall be punished as provided in chapter 28 of the acts of the Twenty-second General Assembly for the making of unreasonable charges for the transportation of freight and cars over a single line of railroad by a single railroad company.

SEC. 5. This act being deemed of immediate importance shall take effect and be in force from and after its publication in the *Iowa State Register* and the *Des Moines Leader*, newspapers published in the city of Des Moines, Iowa.

At the instance of the Burlington, Cedar Rapids & Northern Railway Company, a temporary writ of injunction was issued *ex parte* against the Board by Hon. S. H. Fairall, Judge of the Eighth Iowa District, restraining the Board from taking any action under such act. It will be noticed that there is an ambiguity of expression in the latter part of section three of this act. To this uncertainty of meaning to the clause requiring contract relations between the carriers and to the failure to provide compensation for services performed in making transfers from one line to another, and the failure to provide for the necessary details to carry out the requirements of the act, objections were raised by the company, and on the final hearing upon a motion to dissolve, the court declined to sustain the motion and an appeal was taken to the Supreme Court of the State. On October 8, 1890, the Board promulgated a schedule of rates for a continuous haul over two or more lines of railway by which the maximum rate of freight to be charged by any railroad company receiving business from a shipper at a station on its line within the State of Iowa, destined to a point within the State of Iowa on another line of railroad, or receiving freight originating within the State of Iowa on the line of another railroad and destined to a point within the State of Iowa on its line, was fixed at eighty per cent of the schedule of reasonable maximum rates of charges for the transportation of freight and cars in Iowa previously fixed by the Board. Several of the lines put these rates into effect, and suits were commenced by the Attorney-General to compel the lines not using them to put them in. These suits are still pending in the State courts.

HEATING AND LIGHTING PASSENGER CARS.

The heating, lighting and proper ventilation of passenger coaches is receiving considerable attention in this State. The deadly car stove and oil lamp are slowly giving way to methods more in keeping with the rapid progress being made in mechanical science. The warming of cars by steam is proving by trial to be both practical and economical, and lighting by electricity generated on the train, and by gas stored, is being tested on some of the lines. Several of the New England States have statutes prohibiting the use of the common stove in cars, and public sentiment everywhere is properly demanding its extermination.

A circular letter was addressed by this Board to all of the roads of the State requesting special information upon this subject. The lines did not all reply, but from the replies received it is found that the Minneapolis & St. Louis Company has 5 cars heated by ordinary stoves, 2 by Mason heaters, 6 by steam heat, all lighted by ordinary lamps.

The Atchison, Topeka & Santa Fe Company has 444 cars warmed by ordinary stoves; Baker heaters, 43; National Car Heaters, 4; all lighted by ordinary lamps.

St. Louis, Keokuk & Northwestern Company has 11 cars heated by ordinary stoves and 1 car by other methods.

Kansas City, St. Joseph & Council Bluffs Company: Ordinary stoves, 21; Baker heaters, 3; Baker hot-water safety heaters, 3; all lighted by lamps.

Chicago, St. Paul, Minneapolis & Omaha Railway Company: 84 cars by Strong heater, hot air; 17 cars by Baker heater, hot water; 3 cars by steam from locomotive; all lighted by ordinary lamps.

Chicago, Burlington & Quincy Company: 232 cars by ordinary stoves; 112 by indirect radiation; 2 cars with steam; 11 cars fitted with Frost Dry Carbureter system of lighting, remainder with lamps.

The Burlington & Northwestern heats and lights all of its cars with ordinary stoves and lamps.

The Wabash Company has 85 cars fitted with Baker heaters, remainder with ordinary stoves; 6 cars lighted with storage gas, balance with lamps.

Humeston & Shenandoah Company uses wood stoves and brass lamps, with high test "mineral sperm oil."

The Chicago & Northwestern Company has 101 cars fitted with Baker hot water heaters, 11 cars with steam from locomotive, remaining cars heated by ordinary stoves, and all lighted by lamps.

Sioux City & Pacific Company: all cars fitted with stoves and lamps.

Iowa Central Company: 5 cars, Baker heaters; 14 Spear hot air heaters, other cars with stoves, and all lighted with lamps.

Mason City & Fort Dodge Company two cars fitted with steam, remaining cars ordinary stoves, all lighted by lamps.

The Omaha & St. Louis Company has four cars fitted with Baker heaters, all lighted by lamps.

The Sioux City & Northern Company has four passenger and two combination cars heated with Baker heaters, "hot water circulation," three baggage, express and postal cars heated by stoves, "the sphere heater," all lighted by ordinary lamps.

The compartment cars in use in England are warmed by cans of hot water which are pushed into the cars every two hours. When the train stops at a station a truck loaded with cans is pushed along beside the cars and the guard pulls out the cold water cans and puts the freshly filled ones in their places.

The plan is safe but would not answer in this country, when the average trips made by passengers is much greater, and the temperature frequently many degrees below zero for days together.

The following from the Railroad Gazette is pertinent: "We have made a hasty examination of the record of train accidents for the last three years. We have not gone back to 1887, which year was marked by some terrible fires. We find recorded in that time twenty-six cases in which passenger trains have been in whole or in part destroyed by fire, and in four of these cases the fire is reported to have started from kerosene lamps. In many of the other cases the origin of the fire was uncertain; in some of them it may have been a lamp, and probably was. It is not likely that all such fires have been made public; in fact, we heard of a recent one that never got into print. Some of these cases have been attended with loss of life and all of them with considerable loss of property, and they serve to point out the necessity of a safer light for all classes of cars that run in passenger service."

AUTOMATIC COUPLERS AND POWER BRAKES.

The Twenty-Third General Assembly enacted a law providing that new cars put in use in this State, and old cars sent to the shop for general repairs, or whose draft rigging has to be repaired with new draw bars, must

be equipped with safety or automatic couplers, and that after January 1, 1895, all cars used in Iowa must be equipped with safety or automatic couplers. That after January 1, 1892, all locomotives used in Iowa must be equipped with a power brake, and that after January 1, 1893, all trains operated within the State must have "made up in them" a sufficient number of cars equipped with automatic or power brakes to enable the engineer to control the train from the locomotive.

State legislation upon this very important question, to be fully effective should be supplemented by national legislation and steps are being taken in that direction. A petition signed by ten thousand brakemen has been presented to the Inter-state Commerce Commission, asking that body to urge upon congress the necessity of national legislation.

At the last annual meeting of the State Railroad Commissioners in Washington, resolutions were passed as follows:

Resolved, That the respective States should require either directly by law or indirectly through the instrumentality of their Railroad Commissions each railroad corporation subject to their jurisdiction to place driving wheel brakes and apparatus for train brakes on every locomotive constructed or purchased by it, and train brakes upon every freight car hereafter constructed or purchased by it, and also upon such cars and upon every freight car owned by it, the coupler or drawbar of which is repaired by it, an automatic coupler of the Master Car Builders' type at each end of the car.

Resolved, That congress either directly by law or indirectly through the instrumentality of the Inter-state Commerce Commission, should take similar action.

Among the thousands of automatic coupling appliances invented and patented, quite a number upon thorough trial have been found practical.

At a meeting of railroad presidents held on April 29, 1890, at which there was in attendance Messrs. Vanderbilt, Depew, Hayden, Webb, Newell, Lidy, Caldwell, Ingalls, Layng and Bliss, it was resolved "that all freight cars hereafter built by the roads in the Vanderbilt system, and by the Boston and Albany, shall be equipped with the air-brake, and that all colored line and local box and stock cars of thirty-four feet in length and upwards, now in service on said roads, shall have the air-brake attached as fast as they come into the shop for repairs, and that all such cars so built or repaired shall also be equipped with self-couplers of what is known as the vertical plane type."

From the foregoing it must appear that quite satisfactory progress is being made in the direction of an early adoption by all railways of safety appliances. Power brakes and automatic couplers as well are gradually coming into use on all the trunk lines, especially on cars that do not go far off the line. The lines reporting to this Board had in 1889 1,781 locomotives equipped with train brakes, 1,011 freight cars equipped with train brakes and 457 equipped with automatic couplers. The same lines in 1890 report 2,445 locomotive equipped with train brakes, 6,658 cars equipped with train brakes and 5,557 cars equipped with automatic couplers. This showing is very creditable, and it is hoped that the coming year will bring even better results.

IOWA ROADS IN HANDS OF RECEIVERS.

The construction of cheap branches into territory not affording sufficient business to sustain them, by parent companies and others, organized as

construction companies for the money to be made in such construction, and the foreclosing of these lines upon default of interest payments, necessarily brings about unfortunate conditions for which the projectors of these illegitimate schemes alone are responsible. Occasionally these bankrupt lines are consolidated with the parent company, which latter, loaded down with the additional burden of the fixed charges and unprofitable operations thus assumed, is forced to pass its usual dividends and its stock becomes a football for Wall Street manipulators. Iowa in the past has not been free from these conditions, although the situation is improving in this respect, there being at this time but one line in the hands of a receiver.

The following table shows the situation for Iowa past and present in this respect:

ROADS IN HANDS OF RECEIVERS.

1886.

Wabash, St. Louis & Pacific; Fort Madison & Northwestern; Des Moines, Osceola & Southern; Clarinda & St. Louis; Council Bluffs & St. Louis; Missouri, Iowa & Nebraska.

1887.

Central of Iowa; Wabash, St. Louis & Pacific; Council Bluffs & St. Louis; Clarinda & St. Louis; Fort Madison & Northwestern; Des Moines, Osceola & Southern; Centerville, Moravia & Albia.

1888.

Central Iowa; St. Louis, Keokuk & Northwestern; Minneapolis & St. Louis; Centerville, Moravia & Albia; Clarinda & St. Louis; Fort Madison & Northwestern.

1889.

Central Iowa, until May 15, 1889, reorganized; Centerville, Moravia & Albia, until Feb. 1889, leased to Keokuk & Western; Minneapolis & St. Louis; Clarinda & St. Louis; Ft. Madison & Northwestern.

1890.

Minneapolis & St. Louis.

FAILURE TO REPORT.

Several of the companies have made only partial reports, as will be seen by an examination of the compiled tables. In some instances the figures reported show great variance, so much so as to raise a doubt as to their accuracy. By way of illustration, attention is directed to table nine, in which the average cost of carrying each passenger one mile shows that it costs the Sioux City & Northern 6.54 cents and the Omaha & St. Louis 1.75 cents, the Chicago, Burlington & Kansas City 3.33 cents, the Chicago, Burlington & Quincy 3.12 cents, the Chicago & Northwestern 2.27 cents, the Union Pacific 1.89 cents, the Sioux City & Pacific 1.81 cents.

The average amount received per ton per mile for freight shows variances even more startling. The Chicago, Iowa & Dakota received 10.44 cents, the Des Moines & Northern 7 cents, the Chicago, Burlington & Quincy 98 hundredths of a cent, the Chicago, Burlington & Kansas City 1.23 cents, the Kansas City, St. Joseph & Council Bluffs 1.26 cents, the Chicago, St. Paul & Kansas City 72 hundredths of a cent, and the Iowa Northern 4.28 cents. Other variances equally glaring are distributed through the entire statistical part of the reports.

A system of reporting by which the Iowa business was given would be of greater value than the present total line plan, with Iowa business given largely by estimates based on the proportionate mileage, and in some instances not given at all.

CASES PENDING IN THE STATE COURTS.

In the following cases the companies have failed to comply with the rulings of the Commissioners or with the requirements of law, and suits have been instituted by the attorney-general, as will appear from his report following:

STATE OF IOWA,
OFFICE OF ATTORNEY GENERAL,
DES MOINES.

W. W. AINSWORTH, Secretary of the Railroad Commissioners, Des Moines, Iowa:

DEAR SIR: It will be impossible at present to make a complete report upon all of the cases that have been sent to me by the Commissioners. Many of the cases are in an unfinished state, and some of them in such a situation that it is difficult to define with precision just how they stand, but I can doubtless give you such information as will answer your purposes.

First—The Bismark Station Case: Suit was brought on this decision of the Commissioners at Council Bluffs, but owing to the difficulty of obtaining certain important testimony in it, I caused it to be sent to Clayton county for hearing. That is the county in which it originated, and where the parties in interest reside. I requested Mr. A. Chapin, who represented the parties in interest before the Board, to conduct the cause in court in event it should turn out that I was unable to be present. I have had no report from him recently and am therefore unable to state with precision just what has been done in the case; but being under the direction on the ground, of a capable attorney, who is the choice of the parties interested, I have felt that it was in good hands, and would be pushed with all possible vigor.

Second—The Bayard Overhead Crossing Case: Suit was brought in this case at Council Bluffs. The hearing was had before Judge Deemer, at which Commissioner Smith was present. After taking the case under advisement for some time, Judge Deemer decided in favor of the State. The company has appealed the cause to the supreme court, where it is now pending.

Third—The Sutherland Crossing Case: Suit was brought on this decision at Council Bluffs, and afterwards the attorney for company served a notice upon me that the company would perform the work as ordered by the Commissioners. This, however, it did not do and has not yet done. I should have pressed it to a hearing had not the Algona case arisen in the meantime, in which the same questions of law were involved. I have thought it would be more economical to await a decision in the Algona case, which would undoubtedly determine the questions at issue in the Sutherland case. Hence the case stands for hearing in the district court of Pottawattamie county at Council Bluffs.

Fourth—The Marshalltown Crossing Case: Suit was brought in this matter at Council Bluffs, at the same time I instituted suit in the matter of the Sutherland crossing. A like notice was served by the company that the Marshalltown crossing would be constructed as it promised to construct in the Sutherland case. In the Marshalltown case,

however, the company performed the promise contained in the notice; made the crossing as it agreed, and as I was subsequently informed, to the satisfaction of the Marshall county authorities.

Fifth—The Clarion Case: This was Mr. Cutler's complaint. The cause was at his request placed in the hands of R. H. Whipple and Nagle & Birdsell. Suit was brought in the district court of Wright county, and the defendant demurred to the petition. The court overruled the demurrer, and the defendant electing to stand on its demurrer suffered judgment to be rendered against it. The defendant has appealed the cause to the Supreme Court of this State where it now stands for hearing.

Sixth—The Algona Case: At the request of the parties in interest in favor of the plaintiff, this case was placed in the hands of the county attorney of Kossuth county, and the county attorney of Clay county. It will come up for hearing next week. It will likely be determined altogether upon the questions of law involving the construction of the statute, and perhaps also involving the question of a repeal of one portion of the statute by another.

Seventh—The Lyon County Case: This case, as you will remember, involved the question as to whether the order of the Commissioners referred to an inter-State matter. The suit was brought in the Lyon county district court and the hearing was had, but I am not yet advised as to what the decision was. Indeed, I think it has not yet been decided.

Eighth—The Fort Dodge Case: The suit in this celebrated case was instituted at Fort Dodge, and I called to my assistance the gentlemen who so ably presented the side of the people before your Commission. After a long controversy over the pleadings and a protracted trial, the court, presided over by Judge S. M. Weaver, decided the case in accordance with the decision of the Commissioners, extending the time, however, for the completion of the work until the expiration of the lease made with the Illinois Central. The railroad companies promptly appealed the case to the Supreme Court of the State, and at the last term of court a full hearing was had, the cause was submitted and is now with the court.

Ninth—The Heida Admansen Case: Suit was brought on this order in the District Court of Polk county, and a hearing was had before Judge Bishop. Upon a motion filed by the defendant to dismiss it, the court sustained the motion, holding, in an elaborate decision filed, that the Commissioners had no jurisdiction in the matter; that the subject of the order was entirely a private matter, and that since the Commissioners had no jurisdiction over it, the court could take none. The case was therefore dismissed.

Tenth—The Mount Ayr Case: Suit was brought on this order in the district court of Polk county, and the cause was removed by the defendant into the United States Court. The general solicitor for the railway company dying during the term of court at which the motion was to be argued, put the argument beyond that time, but at the last term of the Federal Court, at Des Moines, the defendant's attorney appeared and the motion was presented to the court. Judge Shiras, who presided, announced that in his opinion the case should be remanded, as it was a suit of a nature different from that contemplated by the removal statutes. He stated that he did not think that a record could be so made, in any case instituted by the Commissioners, as to enable a Federal Circuit Court to take jurisdiction thereof. That upon the petition of the attorneys for the defendant, the final decision on the motion was withheld for a re-argument before the meeting of the Federal Judges, which it was then supposed would be held in January, at Keokuk. It turned out, however, that Judge Caldwell could not be present at Keokuk, and hence, the argument went over, and the motion was continued to be heard at Des Moines in May next. I think, however, that the decision in the Dubuque switching case, hereinafter mentioned, will be decisive of this Mt. Ayr case, and that it will have to be remanded.

Eleventh—The Dubuque Switching Case: Suit was brought on the order made in this matter in the district court of Dubuque county, and I requested Messrs. Fouke & Lyon of that city to assist me in it. The cause was removed by the defendants to the Federal court and a motion properly made to remand it. The motion was argued at the last term of the Federal court in Des Moines, and taken under advisement by Judge Shiras. Recently Judge Shiras filed an elaborate opinion in which he has remanded the case to the State court, and in which Judge Caldwell, the Circuit Judge, concurs. This decision is a most important one, determining as it does, in so far as

determination can be made by the Circuit court, that suits brought to enforce orders made under the State law are not removable under the acts of Congress. The cause will come on for trial in the State court in March next, when I hope to secure a speedy determination of it.

Twelfth—The Joint-Rate Injunction Cases: The injunction suit brought against the Commissioners by the Burlington, Cedar Rapids & Northern Railroad Company in the Johnson county district court was brought in June last. Judge Fairall ordered that injunction be issued, and it was served almost immediately afterward. At the request of the Commissioners I filed a motion in this case to dissolve the injunction, upon the ground that no cause of action was stated in the petition. It had been alleged in the petition that the joint-rate act of the Twenty-third General Assembly, and the railway act of the Twenty-second General Assembly, were unconstitutional, and upon this issue of the law a hearing was had before Judge Fairall, commencing on the 7th of July last, Commissioner Dey being present. Judge Fairall took the motion under advisement, and later on decided it adversely to the Commissioners. I appealed the case at once to the supreme court of the State, and at the last October term moved to advance it on the calendar, which was done. The cause was submitted to the court upon a full argument at that time, and at the recent term of the supreme court Judge Fairall's decision was reversed. The effect of this decision is to hold the joint-rate act of the last session constitutional.

Thirteenth—The Leslie Case: Suit was brought on the order made in this case in the district court of Polk county. Issue has been made and a large quantity of evidence taken, and a hearing is expected at an early date.

Fourteenth—The Sunny-Hill Alliance Case: I called to my assistance in this case Mr. J. B. Dunn, the efficient county attorney of O'Brien county. Suit was brought in the district court of that county and the defendant demurred to the petition. The demurrer was sustained. I have caused an amended petition to be filed in the case. The suit was originally brought in the name of the Commissioners. I have also caused a suit to be brought in the same matter in the same court in the name of the State of Iowa. The latter suit, as you know, is brought under the act of 1884. The suit in the name of the Commissioners is brought under section 15 of the acts of 1888. It is now being claimed by the railway companies that this latter section repeals the provisions of the act of 1884, under which section the suit shall be brought in the name of the State of Iowa to enforce the order of the Commissioners. I desire that this question shall be determined and hence have brought the suit in both forms in this case to have this heard. I hope to obtain a decision in the one case at the same time that it is obtained in the other, so that this important question of law as to the repeal of an important statute can be determined, and at the same time it can be determined under such circumstances that we shall have lost nothing by the delay.

Fifteenth—The Chicago, Burlington & Quincy Overcharge case: The order made in this case has been sued on in the same District Court of Polk county, and the cause is now pending in that court undetermined. Since this was written the court has sustained a demurrer to the petition, on the ground that order was indefinite and no notice given.

Sixteenth—The Wiley case, of Davenport: Suit has been brought on the order made in this case in the District Court of Scott county, or at least I have sent the petition for suit there, but it has been begun so recently that nothing has yet transpired in the cause.

Seventeenth—The Le Mars case: I have sent the papers of suit in this case to attorneys who were satisfactory to the citizens of Le Mars who made the complaint, and the matter will be pressed with all possible vigor.

Eighteenth—The Stark Station Facilities: I have brought suit on this order in the District Court of Mahaska county, and have turned the cause over for local management to Messrs. McCoy & Boulton, who are the choice of Mr. M. W. Crozier, the complainant. Court is now in session there, but I am not advised as to what steps have been taken at this term.

The joint rate cases under the order made by the Commissioners in October last, I have brought a large number of suits upon, against the companies that have refused to yield obedience. Most of these suits are pending at Council Bluffs. I have brought them here in the name of the State of Iowa, under the act of 1884; and a petition was filed in each one of these cases for a removal to the United States Court. I

have filed objections to these petitions, and the matter still remains undetermined. I should be of the opinion, however, that the recent opinion of Judge Shiras would be potent with the court. I have concluded, after mature deliberation, to bring all these suits in another form, viz: In the name of the Commissioners, as stated under section 15, chapter 28, acts of the Twenty-second General Assembly. While in some respects the act of 1884 would be better for us, I have thought it not best to take any chances upon the railway proposition that the act of 1884 had been repealed, by implication, by section 15, above mentioned. I will thus have two suits pending upon each matter in quite a number of cases, and of course, one or the other of them, if properly resisted will fail, because of such double method, but I hope we may have a decision that is favorable in one case, at the same time that a decision is rendered unfavorable in the other.

The costs of this method will be insignificant, when compared with the importance of speedy action and the avoidance of delay.

You may say to the Commissioners that I am pressing their business at all possible opportunities.

Yours truly,

JNO. Y. STONE,
Attorney-General for Iowa.

ACCIDENTS TO PERSONS IN IOWA.

	EMPLOYEES.		PASSENGERS.		OTHERS.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling cars.....	14	203				
Falling from trains and engines.....	17	53				
Overhead obstructions.....	4	4				
Collisions.....	13	36	2	13		6
Deraillments.....	5	15		27		
Other train accidents.....	1	7	5	14		7
At stations.....	3	11	1	4	13	21
Other causes.....	16	250	1	9	35	44
At highway crossings.....					14	23
Total.....	73	579	9	67	69	*101

RECAPITULATION.

	Killed.	Injured.
Employees.....	73	579
Passengers.....	9	67
Others.....	69	101
Total.....	151	747

FREIGHT TRAFFIC MOVEMENT FOR IOWA.

	TONS.
PRODUCTS OF AGRICULTURE—	
Grain.....	3,774,077
Flour.....	330,106
Other mill products.....	113,304
Hay.....	243,479
Tobacco.....	5,210
Fruit and vegetables.....	244,535
Others.....	56,488
PRODUCTS OF ANIMALS—	
Live stock.....	1,437,444
Dressed meat.....	43,539
Other packing house products.....	254,735
Poultry, game and fish.....	23,114
Wool.....	15,184
Hides and leather.....	26,298
PRODUCTS OF MINES—	
Anthracite coal.....	101,122
Bituminous coal.....	2,902,322
Coke.....	4,030
Ores.....	66,871
Stone, sand and other like articles.....	361,323
PRODUCTS OF THE FOREST—	
Lumber.....	1,462,606
Others.....	85,267
PRODUCTS OF MANUFACTURES—	
Petroleum and other oils.....	100,578
Sugar.....	62,202
Iron.....	373,348
Cement, brick and lime.....	207,969
Agricultural implements.....	66,553
Wagons, carriages, tools, etc.....	97,396
Wines, beer, etc.....	78,140
Household goods and furniture.....	60,192
Other manufactures.....	41,567
Not classified.....	40,048
Merchandise.....	1,124,759
Miscellaneous.....	553,719
Total.....	14,720,221
Chicago, Burlington & Quincy Railroad—estimated.....	3,056,250
Kansas City, St. Joe & Council Bluffs Railroad—estimated.....	156,465
Total tonnage for Iowa.....	18,932,936
Total tonnage entire lines.....	40,060,077

PASSENGER AND FREIGHT TRAIN MILEAGE—FOR IOWA.

Number of passengers carried earning revenue.....	5,955,852
Total passenger revenue.....	\$ 5,677,613.90
Passenger earnings per mile of road.....	890.51
Number of tons carried of freight earning revenue.....	12,753,676
Total freight revenue.....	\$ 18,561,512.73
Freight earnings per mile of road.....	2,012.87
Passenger and freight revenue.....	\$ 24,239,126.63
Passenger and freight earnings.....	25,436,513.72
Gross earnings from operation.....	25,810,786.71
Expenses.....	\$ 20,203,417.56
Mileage of loaded freight cars—north or east.....	96,585,690
Mileage of loaded freight cars—south or west.....	89,522,634
Mileage of empty freight cars—north or east.....	33,433,975
Mileage of empty freight cars—south or west.....	43,926,894

In this table the Chicago, Burlington & Quincy, Chicago, Burlington & Kansas City, Kansas City, St. Jo. and Council Bluffs, St. Louis, Keokuk & Northwestern, Chicago, Rock Island & Pacific, Clarinda & St. Louis, and Crooked Creek make no report on passenger and freight train mileage for Iowa. These seven omitted roads represent a mileage of over 2,000 miles.

AVERAGE RECEIPTS AND COST OF CARRYING PASSENGERS PER MILE—STATE OF IOWA.

	Receipts.	Estimated cost.
Burlington, Cedar Rapids & Northern.....	\$.02,822	\$.02,616
Centerville, Moravia & Albia.....	.02,550	.04,000
Chicago, Burlington & Quincy.....	.....	.....
Chicago, Burlington & Kansas City.....	.....	.....
Kansas City, St. Jo. & Council Bluffs.....	.....	.....
St. Louis, Keokuk & Northwestern.....	.....	.....
Chicago, Iowa & Dakota.....	.03,247	.05,831
Chicago, Milwaukee & St. Paul.....	.02,333	.02,033
Chicago & Northwestern.....	.02,300	.02,271
Chicago, Rock Island & Pacific.....	.....	.....
Chicago, St. Paul & Kansas City.....	.03,190	.01,942
Chicago, St. Paul, Minneapolis & Omaha.....	.02,480	.02,553
Chicago, Santa Fe & California.....	.02,218	.03,342
Chicago, Ft. Madison & Des Moines.....	.....	.....
Clarinda & St. Louis.....	.....	.....
Crooked Creek.....	.....	.....
Des Moines & Northern.....	.02,637	.04,272
Dubuque & Sioux City.....	.02,426	.02,688
Hampton & Shenandoah.....	.02,715	.03,640
Iowa Central.....	.02,534	.02,479
Iowa Northern.....	.03,428	.....
Keokuk & Western.....	.02,810	.04,753
Mason City & Ft. Dodge.....	.03,228	.04,402
Minneapolis & St. Louis.....	.02,507	.04,106
Omaha & St. Louis.....	.02,468	.01,725
Ottumwa & Kirksville.....	.02,807	.....
Prairie du Chien & McGregor.....	.....	.....
Sioux City & Northern.....	.02,270	.05,430
Sioux City & Pacific.....	.02,604	.01,819
Tabor & Northern.....	.03,871	.....
Wabash.....	.02,130	.02,196
Burlington & Northwestern.....	.....	.....
Burlington & Western.....	.....	.....
Des Moines & Kansas City.....	.02,820	.....
Des Moines & Northwestern.....	.02,849	.05,645

CONSUMPTION OF FUEL BY LOCOMOTIVES—FOR IOWA.

	AMOUNT.
Tons of bituminous coal.....	2,413,544.58
Cords of hard wood.....	37,122.90
Cords of soft wood.....	19,584.82
Total fuel consumed—tons.....	2,508,198.90
Total number of miles run as reported.....	61,849,482.81
Average pounds consumed per mile.....	73.32

SUPERSTRUCTURE.

	Tons.	Weight per yard.	Price.
Number of tons new rails laid during the year.....	41,431.40 to 70	\$ 30.50 to \$37.50	
Number of new ties laid during the year.....	2,304,477		.23 to .62

EQUIPMENT—ENTIRE LINE.

	Number.	Number.
Locomotives.....	3,810	
Passenger cars.....		2,611
Box cars.....		68,194
Flat cars.....		15,370
Stock cars.....		11,495
Coal cars.....		9,223
Refrigerator cars.....		1,230
Other cars.....		4,842
Cars in Company's service.....		2,804
Contributed to fast freight line.....		4,301
Leased cars.....		7,186
Total.....	3,810	127,464

TAXES PAID IN IOWA.

Burlington, Cedar Rapids & Northern.....	\$ 108,310.92
Centerville, Moravia & Albion.....	1,194.23
Chicago, Burlington & Quincy.....	179,583.19
Chicago, Burlington & Kansas City.....	6,393.55
Kansas City, St. Jo & Council Bluffs.....	7,175.71
St. Louis, Keokuk & Northwestern.....	5,813.15
Chicago, Iowa & Dakota.....	1,803.51
Chicago, Milwaukee & St. Paul.....	204,900.02
Chicago & Northwestern.....	197,196.75
Chicago, Rock Island & Pacific.....	221,825.08
Chicago, St. Paul & Kansas City.....	41,030.14
Chicago, St. Paul, Minneapolis & Omaha.....	21,835.44
Chicago, Santa Fe & California.....	7,058.02
Chicago, Ft. Madison & Des Moines.....	
Clarinda & St. Louis.....	3,987.08
Crooked Creek.....	1,506.43
Des Moines & Northern.....	858.18
Dubuque & Sioux City.....	77,495.02
Hamoston & Shenandoah.....	8,321.25
Iowa Central.....	47,290.13
Iowa Northern.....	546.00
Keokuk & Western.....	6,323.20
Mason City & Ft. Dodge.....	9,215.55
Minneapolis & St. Louis.....	17,597.05
Omaha & St. Louis.....	7,118.01
Ottumwa & Kirksville.....	1,453.84
Prairie du Chien & McGregor.....	94.50
Sioux City & Northern.....	
Sioux City & Pacific.....	16,762.51
Tabor & Northern.....	
Union Pacific.....	
Wabash.....	8,281.04
Burlington & Northwestern.....	1,440.04
Burlington & Western.....	2,310.53
Des Moines & Kansas City.....	2,965.82
Des Moines & Northwestern.....	5,350.18
Total.....	\$1,203,418.83

EMPLOYEES IN IOWA AND THEIR ANNUAL COMPENSATION.

OCCUPATION.	Number.	Total yearly compensation.
General officers.....	123.9	\$ 294,392.34
General office clerks.....	451.1	397,063.83
Station agents.....	1,124.2	936,796.73
Other station men.....	1,283.1	933,150.53
Enginemen.....	1,166.4	1,314,824.88
Firemen.....	1,213.4	701,005.50
Conductors.....	873.2	812,269.10
Other trainmen.....	1,179.3	1,020,243.48
Machinists.....	1,030.6	675,169.80
Carpenters.....	1,088.4	601,490.16
Other shopmen.....	3,438.2	1,773,187.55
Section foremen.....	1,324.1	694,591.60
Other trainmen.....	5,073.3	1,896,642.44
Switchmen, flagmen and watchmen.....	892.4	545,944.06
Telegraph operators and dispatchers.....	790.1	477,615.86
Employees—floating equipment.....	60	25,790.52
All other employees and laborers.....	2,110.9	1,110,134.91
Not classified.....	3,535.5	*2,405,205.85
Total for 1899.....	27,879	\$ 18,218,183.69

General administration.....	\$ 678,167.51
Maintenance of way and structures.....	3,130,463.09
Maintenance of equipment.....	2,070,527.49
Conducting transportation.....	6,492,690.28
Total number employees last year.....	24,642

*Chicago, Rock Island & Pacific and Clarinda & St. Louis not classified.

AVERAGE RECEIPTS AND COST OF CARRYING PASSENGERS PER MILE—ENTIRE LINE.

ROAD.	Receipts, cents.	Estimated cost, cents.
Burlington, Cedar Rapids & Northern.....	2.615	2.605
Centerville, Moravia & Albion.....	2.550	4
Chicago, Burlington & Quincy.....	2.313	3.121
Chicago, Burlington & Kansas City.....	2.586	3.342
Chicago, Burlington & Kansas City.....	2.702	2.502
Kansas City, St. Jo & Council Bluffs.....	2.101	3.280
St. Louis, Keokuk & Northwestern.....	2.247	5.821
Chicago, Iowa & Dakota.....	2.353	2.653
Chicago, Milwaukee & St. Paul.....	2.165	1.787
Chicago & Northwestern.....	2.149	
Chicago, Rock Island & Pacific.....	2.02	2.00
Chicago, St. Paul & Kansas City.....	2.483	2.653
Chicago, St. Paul, Minneapolis & Omaha.....	2.327	3.329
Chicago, Santa Fe & California.....	2.94	3.310
Clarinda & St. Louis.....	2.657	4.273
Des Moines & Northern.....	2.426	2.600
Dubuque & Sioux City.....	2.715	3.64
Hamoston & Shenandoah.....	2.334	2.479
Iowa Central.....	3.428	
Iowa Northern.....	2.816	4.730
Keokuk & Western.....	3.228	4.402
Mason City & Ft. Dodge.....	3.301	3.807
Minneapolis & St. Louis.....	3.499	1.735
Omaha & St. Louis.....	2.807	
Ottumwa & Kirksville.....	2.28	6.54
Sioux City & Northern.....	2.625	1.819
Sioux City & Pacific.....	3.871	
Tabor & Northern.....	2.130	1.890
Union Pacific.....		
Wabash.....		
Burlington & Northwestern.....		
Burlington & Western.....	2.820	
Des Moines & Kansas City.....	2.840	5.645
Des Moines & Northwestern.....		

PASSENGER AND FREIGHT TRAIN MILEAGE—ENTIRE LINE.

Number of passengers carried earning revenue.....	40,922,245.00
Total passenger revenue.....	\$ 32,453,771.10
Passenger earnings per mile of road.....	\$ 791.32
Number of tons carried of freight earning revenue.....	50,818,967.00
Total freight revenue.....	\$100,853,653.50
Freight earnings per mile of road.....	\$ 2,835.63
Total passenger and freight revenue.....	\$133,307,424.60
Total passenger and freight earnings.....	\$141,353,325.64
Gross earnings from operation.....	\$143,500,341.73
Expenses.....	\$101,372,419.43
Mileage of loaded freight cars north or east.....	354,758,873
Mileage of loaded freight cars south or west.....	679,286,703
Mileage of empty freight cars north or east.....	132,632,678
Mileage of empty freight cars south or west.....	261,325,215

OPERATING EXPENSES AND EARNINGS—FOR IOWA.

Gross earnings for Iowa for the year ending June 30, 1889, as reported.....	\$ 37,469,276.26
Operating expenses for Iowa for the year ending June 30, 1889, as reported.....	25,607,066.17
Net earnings.....	\$ 11,861,310.09
Per mile as reported.....	\$ 1,421.19
Earnings for the year ending June 30, 1890, as reported and estimated by the Board.....	\$ 41,318,133.69
Operating expenses.....	27,206,283.93
Net earnings.....	\$ 14,021,849.76
Per mile.....	1,821.37
The gross earnings were an increase of.....	3,848,857.43
The operating expenses were an increase of.....	1,688,317.76
Total net increase of revenue.....	\$ 2,160,539.67
Net earnings for Iowa for year ending June 30, 1889.....	11,861,310.09
Net earnings for Iowa for year ending June 30, 1890.....	14,021,849.76
Increase for 1890 over 1889.....	\$ 2,160,539.67

OPERATING EXPENSES—ENTIRE LINE.

Maintenance of way and structure.....	\$ 19,848,614.28
Maintenance of equipment.....	14,718,013.92
Conducting transportation.....	49,221,014.69
General expenses (including terminals).....	10,147,936.79
Total.....	\$ 93,937,579.68

OPERATING EXPENSES, INTEREST, RENTALS, TAXES, ETC., COMPARED WITH EARNINGS—ENTIRE LINE.

Gross earnings from operation.....	\$143,500,341.73
Operating expenses.....	93,937,579.68
Interest on funded debt.....	29,156,137.95
Interest on unfunded debt.....	63,624.65
Rentals.....	2,832,630.75
Taxes.....	4,740,227.47
Permanent improvements.....	193,505.67
Other deductions.....	1,681,878.98
Total operating expenses, interest, rentals, taxes, etc.....	\$132,625,685.13
Excess of earnings over operating expenses, interest, rentals, taxes, etc.....	\$ 10,874,656.60

OPERATING EXPENSES—FOR IOWA.

The proportion of operating expenses for Iowa.....	\$ 27,206,283.93
The proportion of operating expenses per mile.....	3,244.62

CONDITION OF ROADS IN IOWA.

Amount of stock representing road.....	\$ 133,258,246.72
Amount of debt.....	171,740,754.78
Total stock and debt.....	\$ 304,999,001.50
Amount of stock held in State.....	\$ 3,280,075.00

ACTUAL PRESENT CASH VALUE.

No satisfactory report made.

EARNINGS IN IOWA.

Total gross earnings for year ending June 30, 1890.....	\$ 41,318,133.69
Total gross earnings for year ending June 30, 1889.....	37,469,276.26
Increase over last year.....	\$ 3,848,857.43
Total earnings for Iowa.....	41,318,133.69
Proportion of operating expenses for Iowa.....	\$ 27,206,283.93
Taxes.....	1,233,418.83
Excess of earnings over operating expenses and taxes for Iowa.....	\$ 2,708,430.93

COST OF ROAD AND EQUIPMENT TO JUNE 30, 1890—ENTIRE LINE.

Thirty roads representing a total of 26,430.75 miles, report total cost of road and equipment.....	\$851,456,779.42
Cost per mile.....	32,350.39
Twenty roads representing a total of 11,286.39 miles, report cost of construction.....	340,670,337.90
Cost per mile.....	30,193.08
Seventeen roads representing a total of 11,237.22 miles, report a cost of equipment.....	44,979,329.24
Cost per mile.....	4,029.41

PROPORTION OF COST OF ROAD AND EQUIPMENT TO JUNE 30, 1890—FOR IOWA.

Thirty roads representing a total of 7,992.27 miles, report cost and equipment.....	\$258,465,788.43
Cost per mile.....	32,330.47

COST OF ROAD, EQUIPMENT, PERMANENT IMPROVEMENT DURING YEAR.

Right of way	\$ 2,024,630.96
Fences	385,677.71
Grading and bridge and culvert masonry	463,583.80
Bridge and trestles	534,974.70
Rails	360,579.14
Ties	223,364.02
Other superstructure	738,302.90
Buildings, furniture and fixtures	655,080.30
Shop machinery	47,269.75
Engineering expenses	50,476.45
Telegraph lines	22,457.30
Wharfing	38,348.11
Sidings and yard extensions	885,333.49
Road built by contract and purchase of constructed road	12,345,320.09
Other items	1,660,130.75
Not classified	677,133.45

Total construction

Locomotives	\$ 444,588.34
Passenger cars	108,000.77
Sleeping, parlor and dining cars	9,353.48
Baggage, express and postal cars	25,702.40
Freight cars	1,118,166.24
Other cars, all classes	37,296.58
Floating equipment	14,068.01
Not classified	403,223.48

Total equipment

Credit, property sold	786,286.74
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Total by which property account has been increased

STOCK AND DEBT.

Total stock and debt—entire line	\$ 1,101,240,710.06
Total stock and debt per mile of road	41,534.99

INTEREST ON DEBT—ENTIRE LINE.

Interest on funded debt	\$ 29,156,137.95
Interest on unfunded debt	63,624.85

CAPITAL STOCK.

Total mileage—entire line	\$ 26,573.16
Total amount of stock outstanding	446,070,302.12
Total amount of common stock	353,283,802.11
Total amount of preferred stock	92,786,500.01
Total amount of stock representing road in Iowa	133,258,240.72
Total amount of stock held in Iowa as reported	3,280,675.00
Total number of stockholders	25,628
Total number of stockholders in Iowa	172
Amount of stock per mile of road	\$ 16,815.69
Amount of dividends declared during the year	10,608,322.00

DEBT.

Total debt	\$ 614,823,737.94
Funded debt	604,480,550.51
Unfunded debt	10,343,187.43
Debt per mile of road	23,154.96
Debt representing road in Iowa	171,740,754.78

MILEAGE IN IOWA.

ROADS.	Mileage in 1890.	Mileage in 1889.	Gain.	Loss.
Burlington, Cedar Rapids & Northern	872.61	879.83		7.22
Centerville, Moravia & Albia	24.10	24.50		.40
Chicago, Burlington & Quincy	751.27	758.59		7.32
Chicago, Burlington & Kansas City	77.53	77.53		
Kansas City, St. Jo. & Council Bluffs	51.82	51.82		
St. Louis, Keokuk & Northwestern	51.08	51.08		
Chicago, Iowa & Dakota	26.50	26.50		
Chicago, Milwaukee & St. Paul	1,553.27	1,573.02		19.75
Chicago & Northwestern	1,163.12	1,163.12		
Chicago, Rock Island & Pacific	1,000.60	1,000.60		
Chicago, St. Paul & Kansas City	474.53	445.63	28.90	
Chicago, St. Paul, Minneapolis & Omaha	74.55	74.55		
Chicago, Santa Fe & California	19.80	19.76	.04	
Chicago, Ft. Madison & Des Moines	45.00	45.00		
Clarinda & St. Louis	11.50	11.50		
Crooked Creek	23.20	23.20		
Des Moines & Northern	41.61	38.86	2.75	
Dubuque & Sioux City	573.24	573.24		
Hamilton & Shenandoah	95.45	95.45		
Iowa Central	395.14	419.12		23.98
Iowa Northern	5.03	5.03		
Keokuk & Western	72.12	72.12		
Mason City & Ft. Dodge	92.00	92.00		
Minneapolis & St. Louis	141.40	141.40		
Omaha & St. Louis	67.00	67.00		
Ottumwa & Kirkville	3.33	3.33		
Prairie du Chien & McGregor	25	.50		.25
Sioux City & Northern	77.00	77.00		
Sioux City & Pacific	80.47	80.47		
Tabor & Northern	8.79	8.79		
Union Pacific	4.12	4.12		
Wabash	110.00	110.00		
Davenport, Iowa & Dakota	31.00	30.00	1.00	
Burlington & Missouri River	3.86	3.86		
Burlington & Northwestern	38.77	38.77		
Burlington & Western	70.70	70.70		
Des Moines & Kansas City	100.00	100.00		
Des Moines & Northwestern	114.00	106.60	7.40	
Total of main line (single track), exclusive of trackage rights, sidings and spurs	8,412.72	8,346.00	125.94	50.22

* The mileage of the Burlington, Cedar Rapids & Northern is 7.22 miles less than in 1889 because that number of miles operated under trackage rights were erroneously included in the mileage of that road for 1889.

The mileage of the Chicago, Burlington & Quincy road is reported by the company as 7.32 miles less than in 1889, a condition which the officials are unable to account for, except as follows:

CHICAGO, BURLINGTON & QUINCY RAILROAD.
CHICAGO, March 19, 1891.

W. W. AINSWORTH, Esq., Secretary Board of Railroad Commissioners, Des Moines:

DEAR SIR—I am in receipt of your letter of February 16th, asking how to reconcile the difference in mileage shown in the reports of June 30, 1889, and June 30, 1890.

In the upper table on page 30, the mileage given is 1,040.741, and is the total mileage operated including second and side tracks, the actual mileage of single track being the figures in the upper line, 751.274, which may be relied upon as the correct mileage at that time and to the best of our knowledge and belief.

As you point out in your letter there is a difference between that mileage and the mileage shown in the report of the previous year, just how to account for this difference I cannot now tell, as at this late day I have not the materials at hand showing how the figures in the 1889 report were arrived at.

Mileage does vary from time to time on the road even without the building of new tracks chargeable to construction; this may arise from new measurements of particular

parts of the line, straightening the track at one place or another or remodeling yard or terminals.

We always endeavor to give you the correct mileage as shown by our records at the time of making up our report.

Yours truly,

C. S. STURGIS.

The following companies offer the explanations hereto appended as tending to show the difference in the mileage of their respective lines for the years 1889 and 1890:

IOWA CENTRAL RAILWAY CO.,
AUDITING DEPARTMENT,
MARSHALLTOWN, IOWA, March 5, 1891.

MR. W. W. AINSWORTH, Secretary Board of Railroad Commissioners, Des Moines, Iowa:

DEAR SIR—Replying to your favor of the 3d inst., regarding difference in the mileage as shown by our report for 1889 and 1890, I hand you herewith a memorandum showing how the difference is arrived at. The mileage from Manly Jct. to Lyle being 20.2 miles, is owned by the C., St. P. & K. C. R'y, we having surrendered our lease of same on Feb. 1st, 1890. On Feb. 10th we leased 0.32 miles from Mason City to Manly Jct. to the C., St. P. & K. C. R'y. During 1890 we constructed 2.431 miles of new track and reported 2.5 miles, known as the Lynnville stub as branch mileage, instead of side tracks as was reported in 1889. There appears to have been an error in the mileage returned for 1889 of .36 of a mile.

Yours resp'y,

E. S. BENSON.

Mileage returned 1889, Minnesota.....	345
Mileage returned 1889, Iowa.....	419.120
	419.465
Correct mileage 1890, Iowa.....	395.134
Difference.....	24.329
Manly Junction to Lyle (surrendered).....	20.20
Mason City to Manly Junction (leased).....	0.32
	20.520
Less—	
Added, Carb. branch.....	2.431
Added, Lynnville stub.....	2.500
	4.931
	24.589
Error 1889 returns.....	.260

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.,
GENERAL AUDITING DEPARTMENT,
CHICAGO, ILL., March 5, 1891.

MR. W. W. AINSWORTH, Secretary Board Railroad Commissioners, Des Moines:

DEAR SIR—In reply to yours of the 3d inst. The printed statements of mileage attached to our reports for 1889 and 1890 show:

Miles of road in Iowa June 30, 1889.....	1,574.73
Miles of road in Iowa June 30, 1890.....	1,553.27
Decrease (as below).....	21.46
Estherville branch abandoned.....	22.64
INCREASED—	
Marion to Ottumwa.....	.79
Davenport to Jackson Junction.....	.39
	1.18
Net decrease.....	21.46

Yours truly,

W. N. D. WINNE.

General Auditor.

CHICAGO, ST. PAUL & KANSAS CITY RAILWAY CO.,
GENERAL AUDITOR'S OFFICE,
ST. PAUL, MINN., March 4, 1891.

MR. W. W. AINSWORTH, Secretary Railroad Commissioners, Des Moines, Iowa:

DEAR SIR—Replying to yours of the 2d inst., for explanation of difference between mileage shown in report of June 30th, 1890, 474.53 miles, and report of June 30, 1889, 445.63 miles, I would refer you to page 53 of our last report, and also statement herewith enclosed.

Yours truly,

M. C. HEALION.

General Auditor.

TOTAL MILEAGE OPERATED BY CHICAGO, ST. PAUL & KANSAS CITY RAILWAY COMPANY,
IN THE STATE OF IOWA, TRackage RIGHTS EXCLUDED.

	MILES.	
	June 30, 1890.	June 30, 1889.
Main line.....	371.00	371.00
Waverly branch.....	63.95	63.95
Cedar Falls branch.....	7.48	7.48
Valeria to coal mines branch.....	3.20	3.20
* State Line to Manly Junction.....	19.80	
+ Operated under lease from Iowa Central R'y from Manly Jct. to Mason City.....	9.10	
Total.....	474.53	445.63

* From February 1, 1890.

+ From February 10, 1890, to December 31, 1890.

19.80 miles from Minnesota State Line to Manly Junc., Iowa, were leased to the Iowa Central Railway Co. to February 1, 1890, and from February 10, 1890, were operated by this company together with 9.10 miles from Manly Junc. to Mason City, Iowa, leased from the Iowa Central Railway Company. The lease of the latter (9.10 miles) was surrendered on December 31, 1890.

TONNAGE CROSSING MISSISSIPPI RIVER DURING YEAR ENDING JUNE 30, 1890.

ROAD.	LOCATION OF BRIDGE.	East bound.	West bound.	Total.	Increase of east bound over 1889.	Increase of west bound over 1889.	Decrease of east bound over 1889.	Decrease of west bound over 1889.
*C., B. & Q.....	Burlington.....							
C. M. & St. P.....	Sabula.....	1,084,523	763,321	1,848,044	280,391	80,463		
C. M. & St. P.....	McGregor.....	248,644	220,231	468,875	484			10,082
C. & N. W.....	Clinton.....	1,376,341	650,749	1,933,081		130,466	71,768	
C. R. I. & P.....	Davenport.....	2,044,060	1,403,573	4,047,634	1,606,355	690,591		
C. St. P. & K. C.....	Dubuque.....	527,843	228,309	756,153		644,150	203,366	
Dub. & S. City.....	Dubuque.....	328,106	188,063	516,169				
Iowa Central.....	Keithsburg.....	164,911	90,444	255,355	46,770	28,590		
T. P. & W.....	Keokuk.....	23,236	22,216	45,453			1,418	38,000
T. P. & W.....	Burlington.....	5,220	51,959	57,180	5,220	51,959		
*C., S. Fe & Cal.....	Pt. Madison.....							

*No report made.

TONNAGE CROSSING MISSOURI RIVER DURING YEAR ENDING JUNE 30, 1890.

ROADS.	LOCATION OF BRIDGE.	East bound.	West bound.	Total.	Increase of east bound over 1889.	Increase of west bound over 1889.	Decrease of east bound over 1889.	Decrease of west bound over 1889.
*C. B. & Q.	Neb. City	126,333	349,502	475,835	196,656	332,442		
*C. B. & Q.	Plattsmouth	578,531	685,812	1,264,343				
C. E. I. P.	Council Bluffs	91,318	65,638	156,956	32,592			118,731
Union Pacific	Council Bluffs							
S. C. & Pac.	Blair							
C. St. P. M. & O.	Sioux City							

*No report made.

*This company made no report for 1889, and state they cannot divide the total for 1890.

CONCLUSION.

The year 1890 has been a remarkable one in the railroad world. Rate wars, both passenger and freight, have broken out at times with much fury, covering vast areas of territory.

The organization known as the "Inter-State Commerce Railway Association," better known as "The Gentlemen's Agreement," organized for the ostensible purpose of preserving peace and business good faith among the competing lines, went to pieces, and several general officers of railroad companies were criminally indicted by a federal grand jury, for alleged violations of the inter-State commerce law.

A material and marked reduction in freight rates commenced in February and continued with more or less fluctuations through to December, reaching the lowest point in that month. So deep was this cut in rates, that on March 19 the local rates in this State were reduced by the several companies to a point considerably below the maximum rates fixed by the Commissioners, and so remained until August 1, following. These reductions brought with them the anomalous fact that there had been a gain in the earnings of the year of eight and one-half per cent over the year previous.

The Railway Age gives the following figures by months of the gross earnings of 1890, compared with 1889:

MONTH.	Gross earnings, 1890.	Increase, as compared with 1889.	Per cent of increase.
January	\$4,292,252	\$4,003,030	13.21
February	30,114,650	3,071,327	11.36
March	35,326,436	2,777,154	9.07
April	32,364,919	3,907,835	13.73
May	37,683,237	4,565,484	13.79
June	33,796,874	2,629,291	8.44
July	38,510,474	3,166,350	8.96
August	40,634,120	1,581,225	4.05
September	43,381,530	2,973,989	7.96
October	51,305,120	1,912,203	3.87
November	42,475,264	1,880,151	4.63
December (largely estimated)	36,538,771	1,405,337	4.00

The Age, in commenting on these figures, says:

The steady improvement in railway earnings which was the feature of 1889, was continued through 1890 without a break, although it was feared that after the first half of the year, the comparison being with months which showed extraordinary earnings, the line of steady improvement might not be continued. This, happily, was not the case.

The reduction in rates began in February at upper Mississippi river points and at Missouri river points generally. The demand for coal was small, owing to the mild winter, and the earnings from this usually large tonnage source was cut quite short. Floods and storms in Missouri and Texas, strikes in the coal mines, the local absorption of the winter wheat crop by home mills and the financial disturbances in the latter part of the year, together with the continued rate disturbances, greater in the fall months than at any other period, all combined, failed to reduce the favorable showing. The unusually large grain crop of the northwest and west of 1889, which was largely marketed in 1890, tended strongly, however, to relieve the unfavorable conditions heretofore enumerated.

Increased earnings, following a marked reduction in freight rates, sharply challenges the attention of candid students of the "railway problem," and in this connection the result of reduced local rates in this State is given in the following tables:

EARNINGS FOR 1889 AND 1890 COMPARED.

ROADS.	Entire line—1889.	Entire line—1890.	Iowa—1889.	Iowa—1890.
Burlington, Cedar Rapids & N.	2,872,793.05	3,198,086.72	2,063,775.98	2,931,005.06
Centerville, Moravia & Albia	12,532.45	10,601.04	12,532.45	10,601.04
Chicago, Burlington & Quincy	25,702,300.94	28,238,424.92	6,328,409.33	6,274,348.23
Chicago, Burlington & Kansas City	299,781.00	312,778.44	158,866.01	165,897.68
Kansas City, St. Jo & Council Bluffs	1,722,333.38	1,804,578.17	310,030.01	303,619.41
St. Louis, Keokuk & Northwestern	1,170,074.19	1,577,333.66	70,638.23	68,114.79
Chicago, Iowa & Dakota	43,743.00	43,743.00		43,743.00
Chicago, Milwaukee & St. Paul	25,496,314.06	26,473,486.44	6,389,196.20	7,269,619.37
Chicago & Northwestern	25,480,445.38	27,421,193.40	7,009,070.52	7,175,485.74
Chicago, Rock Island & Pacific	13,284,949.74	17,969,702.22	7,800,365.78	8,788,154.71
Chicago, St. Paul & Kansas City	2,762,839.22	4,225,694.81	1,135,675.54	1,961,317.92
Chicago, St. Paul, Minn. & Omaha	6,377,400.13	6,768,784.09	529,568.77	625,461.37
Chicago, Santa Fe & California	4,564,391.93	4,564,391.93		179,131.11
Chicago, Ft. Madison & Des Moines	6,723.32	6,723.32		5,732.32
Charlinda & St. Louis	8,814.13	8,814.13	3,109.88	
Crooked Creek	22,898.25	21,517.04	22,898.25	21,517.04
Des Moines & Northern	58,647.45	58,647.45	58,647.45	58,647.45
Dubuque & Sioux City	1,833,798.68	2,000,330.22	1,814,213.10	1,978,554.81
Humeston & Shenandoah	148,118.71	169,031.03	148,118.71	169,031.03
Iowa Central	1,365,936.98	1,694,366.69	1,158,822.75	1,272,567.45
Iowa Northern	11,386.53	11,087.74	11,386.53	11,087.74
Keokuk & Western	329,672.81	364,872.85	187,539.57	180,539.08
Mason City & Ft. Dodge	82,241.80	93,980.89	82,241.80	93,980.89
Minneapolis & St. Louis	1,335,789.85	1,507,134.20	276,062.11	285,447.62
Omaha & St. Louis	455,569.20	615,831.55	210,476.96	284,556.65
Ottamwa & Kirksville	24,244.81	24,404.72	24,244.81	24,404.72
Prairie du Chien & McGregor	57,652.39	55,464.15		6,535.99
Sioux City & Northern	110,204.98			65,385.68
Sioux City & Pacific	559,974.73	534,405.09	419,485.81	435,085.07
Tabor & Northern	3,058.47			3,058.47
Burlington & Northwestern	60,231.85	65,901.72	60,231.85	65,901.72
Burlington & Western	55,709.40	55,709.40	55,709.40	55,709.40
Des Moines & Kansas City	72,496.08	69,089.02	68,872.15	64,460.06
Des Moines & Northwestern	180,258.79	213,896.26	180,258.79	213,896.26
Wabash	5,898,660.40	13,352,872.40	102,486.14	100,431.88

*No report for Iowa.

IOWA TONNAGE—COMPARED.

ROADS.	Tonnage, 1888.	Tonnage, 1889.	Tonnage, 1890.	Increase of tonnage of 1890 over 1889.
Burlington, Cedar Rapids & Northern	1,209,831	1,119,916	1,308,003	188,087
Centerville, Moravia & Albion	4,776	8,348	22,749	14,401
Chicago, Iowa & Dakota	15,824	15,824	26,754	10,930
Chicago, Milwaukee & St. Paul	1,900,367	1,304,195	2,551,856	1,247,661
Chicago & Northwestern	1,512,155	1,620,110	2,027,468	407,358
Chicago, Rock Island & Pacific	2,489,371	2,758,204	2,995,150	236,946
Chicago, St. Paul & Kansas City	708,021	624,854	1,089,033	464,179
Chicago, St. Paul, Minneapolis & Omaha	114,488	97,442	190,814	93,372
Chicago, Santa Fe & California			691,734	691,734
Clarinda & St. Louis		9,016	4,500	4,516
Chicago, Ft. Madison & Des Moines			100,000	100,000
Crooked Creek	56,281	47,402	53,379	5,887
Des Moines & Northern	32,643	24,120	29,963	5,843
Dubuque & Sioux City	1,001,034	715,522	812,689	97,167
Humeston & Shenandoah	96,569	102,202	126,502	24,210
Iowa Central	468,873	886,686	601,813	284,873
Iowa Northern	99,068	96,256	62,823	3,423
Keokuk & Western	167,487	157,944	167,614	10,570
Mason City & Ft. Dodge	74,649	71,727	73,332	1,605
Minneapolis & St. Louis	194,411	123,821	205,993	82,172
Omaha & St. Louis	288,010	335,036	555,447	220,411
Ottumwa & Kirksville	225,981	197,239	201,397	4,158
Sioux City & Northern			141,008	141,008
Sioux City & Pacific	302,306	439,886	273,072	166,814
Tabor & Northern			1,621	1,621
Wabash	230,032	241,822	273,240	31,418
Des Moines & Kansas City	14,452	28,550	26,649	1,901
Des Moines & Northwestern	64,897	72,564	105,609	33,045
Chicago, Burlington & Quincy—estimated for 1890.	2,469,125	2,514,350	3,956,250	1,441,899
Chicago, Burlington & Kansas City				
Kansas City, St. Jo & O. Bluffs—estimated for 1890.	128,857	130,958	156,495	25,537
St. Louis, & Northwestern				
Burlington & Northwestern				
Burlington & Western				

*Decrease.

Four roads, only, show decreased tonnage in 1890, amounting to—	
tons	457,021
Remaining roads reporting show increased tonnage of—tons	4,000,007
Decrease	457,021
Net increase of tonnage for Iowa	3,542,986

ROADS NOT REPORTING.

Chicago, Burlington & Quincy; Chicago, Burlington & Kansas City; Kansas City, St. Jo. & Council Bluffs; St. Louis, Keokuk & Northwestern, Burlington & Northwestern; Burlington & Western.

NEW ROADS REPORTING AND COUNTED IN ABOVE.

Tabor & Northern; Sioux City & Northern; Chicago, Ft. Madison & Des Moines.

Respectfully submitted,

SPENCER SMITH,
Chairman.

Attest:

W. W. AINSWORTH, Secretary.

COMPILATION

OF

RAILROAD RETURNS.

TABLE No. 1—CAPITAL STOCK.

RAILROADS.	Total mileage.	Total number of stockholders.	Number of stockholders in Iowa.	Total number of shares.	Total par value authorized.	Total amount issued and outstanding.	Amount of dividends declared during year.	Amount of stock repurchased in Iowa.	Amount of stock held in Iowa.
Burlington, Cedar Rapids & Northern	1,000.54	326	9	540,000	\$54,000,000.00	7,255,000.00	1,381,383.53	16,974,237.18	5,400.00
Centerville, Moravia & Albia	24.10	11,385	7	763,945.05	76,394,505.00	3,437,667.00	3,437,667.00	16,974,237.18	500.00
Chicago, Burlington & Quincy	180.00	18	4	90,000	9,000,000.00	8,000,000.00	210,516.00	1,130,152.02	68,775.00
Kansas City, St. Jo. & Council Bluffs	304.57	18	6	59,400.21	5,940,021.00	5,443,573.67	210,516.00	1,130,152.02	460.00
St. Louis, Keokuk & Northwestern	176.57	21	4	54,438	5,443,800.00	5,443,800.00	210,516.00	1,130,152.02	460.00
Chicago, Iowa & Dakota	30.50	21	4	54,438	5,443,800.00	5,443,800.00	210,516.00	1,130,152.02	460.00
Chicago, Milwaukee & St. Paul	5,056.83	3,048	20	617,088.61	61,708,861.00	61,708,861.00	1,266,829.00	16,974,237.18	500,200.00
Chicago & Northwestern	4,230.28	3,457	20	605,288	60,528,800.00	60,528,800.00	1,266,829.00	16,974,237.18	223,000.00
Chicago, Rock Island & Pacific	3,024.68	3,813	20	401,000	40,100,000.00	40,100,000.00	1,846,280.00	16,974,237.18	112,000.00
Chicago, St. Paul & Kansas City	815.67	332	47	148,929	14,892,900.00	14,892,900.00	400,272.00	1,130,152.02	100.00
Chicago, St. Paul, Minneapolis & Omaha	1,324.14	1,102	3	500,000	50,000,000.00	50,000,000.00	400,272.00	1,130,152.02	100.00
Chicago, Santa Fe & California	208.52	14	1	150,000	15,000,000.00	15,000,000.00	400,272.00	1,130,152.02	100.00
Clarinda & St. Louis	21.50	7	5	9,250	925,000.00	925,000.00	400,272.00	1,130,152.02	100.00
Crooked Creek	41.61	33	8	8,257	825,700.00	825,700.00	400,272.00	1,130,152.02	100.00
Des Moines & Northern	524.00	33	8	8,257	825,700.00	825,700.00	400,272.00	1,130,152.02	100.00
Dubuque & Sioux City	95.45	8	3	40,250	4,025,000.00	4,025,000.00	400,272.00	1,130,152.02	100.00
Hammond & Shenandoah	503.02	1,146	5	184,000	18,400,000.00	18,400,000.00	400,272.00	1,130,152.02	100.00
Iowa Central	5.83	6	3	30,000	3,000,000.00	3,000,000.00	400,272.00	1,130,152.02	100.00
Iowa Northern	142.70	102	3	40,000	4,000,000.00	4,000,000.00	400,272.00	1,130,152.02	100.00
Keokuk & Western	12.00	8	1	9,787	978,700.00	978,700.00	400,272.00	1,130,152.02	100.00
Mason City & Ft. Dodge	335.60	253	3	45,255	4,525,500.00	4,525,500.00	400,272.00	1,130,152.02	100.00
Minneapolis & St. Louis	145.00	6	4	5,000	500,000.00	500,000.00	400,272.00	1,130,152.02	100.00
Omaha & Kirksville	2.00	5	4	1,000	100,000.00	100,000.00	400,272.00	1,130,152.02	100.00
Prairie du Chien & McGregor	96.00	14	14	14,400	1,440,000.00	1,440,000.00	400,272.00	1,130,152.02	100.00
Sioux City & Northern	107.42	67	2	60,000	6,000,000.00	6,000,000.00	400,272.00	1,130,152.02	100.00
Sioux City & Pacific	8.70	102	2	2,400	240,000.00	240,000.00	400,272.00	1,130,152.02	100.00
Tabor & Northern	1,717.50	2	2	520,000	52,000,000.00	52,000,000.00	400,272.00	1,130,152.02	100.00
Union Pacific	38.77	229	6	1,569	156,900.00	156,900.00	400,272.00	1,130,152.02	100.00
Wabash	70.70	6	6	50,000	5,000,000.00	5,000,000.00	400,272.00	1,130,152.02	100.00
Des Moines & Northwestern	114.00	7	6	10,005	1,000,500.00	1,000,500.00	400,272.00	1,130,152.02	100.00
Total	30,573.10	25,028	172	5,242,553	\$402,183,005.00	\$446,079,392.12	\$10,868,223.00	\$24,729,821.29	\$250,675.00

*No report made.

†Receiver has no knowledge of issue or payment of stock.

TABLE No. 1.—CONTINUED.

RAILROADS.	No. of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	Rate.	Amount.	No. of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	Rate.	Amount.
Burlington, Cedar Rapids & N.	540,000	\$54,000,000.00	\$54,000,000.00	7,255,000.00	4 1/2	3,437,667.00	540,000	\$54,000,000.00	\$54,000,000.00	7,255,000.00	4 1/2	3,437,667.00
Chicago, Burlington & Q.	763,945.05	76,394,505.00	76,394,505.00	3,437,667.00	4 1/2	210,516.00	763,945.05	76,394,505.00	76,394,505.00	3,437,667.00	4 1/2	210,516.00
Chicago, Burlington & Quincy	80,000	8,000,000.00	8,000,000.00	8,000,000.00	4	210,516.00	80,000	8,000,000.00	8,000,000.00	8,000,000.00	4	210,516.00
Kansas City, St. Jo. & C. B.	59,400.21	5,940,021.00	5,940,021.00	5,443,573.67	4	210,516.00	59,400.21	5,940,021.00	5,940,021.00	5,443,573.67	4	210,516.00
St. Louis, Keokuk & N. W.	54,438	5,443,800.00	5,443,800.00	5,443,800.00	4	210,516.00	54,438	5,443,800.00	5,443,800.00	5,443,800.00	4	210,516.00
Chicago, Iowa & Dakota	30,500	3,050,000.00	3,050,000.00	3,050,000.00	4	210,516.00	30,500	3,050,000.00	3,050,000.00	3,050,000.00	4	210,516.00
Chicago, Milwaukee & St. P.	441,970	44,197,000.00	44,197,000.00	44,197,000.00	4	210,516.00	441,970	44,197,000.00	44,197,000.00	44,197,000.00	4	210,516.00
Chicago & Northwestern	401,500	40,150,000.00	40,150,000.00	40,150,000.00	4	210,516.00	401,500	40,150,000.00	40,150,000.00	40,150,000.00	4	210,516.00
Chicago, Rock Island & P.	148,029	14,802,900.00	14,802,900.00	14,802,900.00	4	210,516.00	148,029	14,802,900.00	14,802,900.00	14,802,900.00	4	210,516.00
Chicago, St. Paul & K. C.	300,000	30,000,000.00	30,000,000.00	30,000,000.00	4	210,516.00	300,000	30,000,000.00	30,000,000.00	30,000,000.00	4	210,516.00
Chicago, St. Paul, M. & O.	150,000	15,000,000.00	15,000,000.00	15,000,000.00	4	210,516.00	150,000	15,000,000.00	15,000,000.00	15,000,000.00	4	210,516.00
Chicago, Santa Fe & Cal.	2,350	235,000.00	235,000.00	235,000.00	4	210,516.00	2,350	235,000.00	235,000.00	235,000.00	4	210,516.00
Crooked Creek	8,257	825,700.00	825,700.00	825,700.00	4	210,516.00	8,257	825,700.00	825,700.00	825,700.00	4	210,516.00
Des Moines & Northern	80,000	8,000,000.00	8,000,000.00	8,000,000.00	4	210,516.00	80,000	8,000,000.00	8,000,000.00	8,000,000.00	4	210,516.00
Dubuque & Sioux City	40,250	4,025,000.00	4,025,000.00	4,025,000.00	4	210,516.00	40,250	4,025,000.00	4,025,000.00	4,025,000.00	4	210,516.00
Hammond & Shenandoah	110,000	11,000,000.00	11,000,000.00	11,000,000.00	4	210,516.00	110,000	11,000,000.00	11,000,000.00	11,000,000.00	4	210,516.00
Iowa Central	30,000	3,000,000.00	3,000,000.00	3,000,000.00	4	210,516.00	30,000	3,000,000.00	3,000,000.00	3,000,000.00	4	210,516.00
Iowa Northern	40,000	4,000,000.00	4,000,000.00	4,000,000.00	4	210,516.00	40,000	4,000,000.00	4,000,000.00	4,000,000.00	4	210,516.00
Keokuk & Western	9,787	978,700.00	978,700.00	978,700.00	4	210,516.00	9,787	978,700.00	978,700.00	978,700.00	4	210,516.00
Mason City & Ft. Dodge	45,255	4,525,500.00	4,525,500.00	4,525,500.00	4	210,516.00	45,255	4,525,500.00	4,525,500.00	4,525,500.00	4	210,516.00
Minneapolis & St. Louis	23,130	2,313,000.00	2,313,000.00	2,313,000.00	4	210,516.00	23,130	2,313,000.00	2,313,000.00	2,313,000.00	4	210,516.00
Omaha & Kirksville	3,000	300,000.00	300,000.00	300,000.00	4	210,516.00	3,000	300,000.00	300,000.00	300,000.00	4	210,516.00
Prairie du Chien & McGregor	14,400	1,440,000.00	1,440,000.00	1,440,000.00	4	210,516.00	14,400	1,440,000.00	1,440,000.00	1,440,000.00	4	210,516.00
Sioux City & Northern	2,400	240,000.00	240,000.00	240,000.00	4	210,516.00	2,400	240,000.00	240,000.00	240,000.00	4	210,516.00
Sioux City & Pacific	2,400	240,000.00	240,000.00	240,000.00	4	210,516.00	2,400	240,000.00	240,000.00	240,000.00	4	210,516.00
Tabor & Northern	520,000	52,000,000.00	52,000,000.00	52,000,000.00	4	210,516.00	520,000	52,000,000.00	52,000,000.00	52,000,000.00	4	210,516.00
Union Pacific	288,000	28,800,000.00	28,800,000.00	28,800,000.00	4	210,516.00	288,000	28,800,000.00	28,800,000.00	28,800,000.00	4	210,516.00
Wabash	1,569	156,900.00	156,900.00	156,900.00	4	210,516.00	1,569	156,900.00	156,900.00	156,900.00	4	210,516.00
Des Moines & Northwestern	50,000	5,000,000.00	5,000,000.00	5,000,000.00	4	210,516.00	50,000	5,000,000.00	5,000,000.00	5,000,000.00	4	210,516.00
Chicago, Ft. Madison & Des Moines	8,000	800,000.00	800,000.00	800,000.00	4	210,516.00	8,000	800,000.00	800,000.00	800,000.00	4	210,516.00
Des Moines & Kansas City	10,005	1,000,500.00	1,000,500.00	1,000,500.00	4	210,516.00	10,005	1,000,500.00	1,000,500.00	1,000,500.00	4	210,516.00
Des Moines & Northwestern	10,005	1,000,500.00	1,000,500.00	1,000,500.00	4	210,516.00	10,005	1,000,500.00	1,000,500.00	1,000,500.00	4	210,516.00
Total	4,102,012.2	\$410,201,220.00	\$410,201,220.00	\$446,079,392.12	4 1/2	3,437,667.00	4,102,012.2	\$410,201,220.00	\$410,201,220.00	\$446,079,392.12	4 1/2	3,437,667.00

*20,000,000.00 is the total par value of all stock.

†These items not separately reported.

‡This is interest bearing stock.

§No report made.

TABLE No. II.—MANNER OF PAYMENT FOR CAPITAL STOCK.

RAILROADS.	TOTAL ISSUED FOR CASH.				TOTAL ISSUED FOR REORGANIZATION.				ISSUED FOR OTHER PURPOSES.				
	Number shares issued during year.	Cash realized on same.	Total number shares.	Total cash realized.	Number shares issued during year.	Cash realized on same.	Total number shares.	Total cash realized.	Number shares issued during year.	Total number shares.	Total cash realized.	Aggregate cash realized.	
Burlington, Cedar R. & N.													
*Chl., Burlington & Quincy													
Chl., Bur. & K. C.													
K. C. St. Jo. & C. R.R.			6,190	577,000.00									
*St. L., Keokuk & N. W.													
Chicago, Iowa & Dakota			222,829.91	21,604,317.85									
Chl., Milwaukee & St. Paul			36,400	2,911,465.14									
Chicago & Northwestern			41,999	4,196,000.00									
Chl., Rock Island & Pacific													
Chl., St. P. & Kansas City													
Chl., St. P., Min. & Omaha			73,590	4,314,717.73									
*Chl., Santa Fe & Cal.													
Crooked Creek			117										
Des Moines & Northern		500	5	500.00		8,322		43,500.00				500.00	
Dubuque & Sioux City													
Humiston & Shenandoah													
*Iowa Central													
Iowa Northern													
Keokuk & Western													
Mason City & Ft. Dodge													
Minneapolis & St. Louis													
Omaha & St. Louis													
Ottumwa & Kirksville							45,385						
Prairie du Chien & MoG													
Sioux City & Northern													
Sioux City & Pacific													
Tabor & Northern			222	11,100.00									
Union Pacific	165	9,750											
Wabash													
NARROW GAUGE ROADS.													
Burlington & Northern													
Burlington & Western			7,500	75,000.00									
Chl., Ft. Madison & Des M.													
Des Moines & Northwestern													
Total.	200	9,250	389,153.43	\$4,395,101.73	8,322		621,917	\$93,000,000.00	\$19,037,336.00	151,633	1,670,680	\$15,302,451.89	\$65,124,985.38
*For construction. †See company report. ‡Cannot give information. §Represents 79,996 shares. Manner of payment not specified.													
†No report made. ‡Includes \$15,250 for construction.													

*For construction.

†See company's report.

‡Cannot give information.

§Represents 70,996 shares.

Manner of payment not specified.

*No report made.

TABLE No. II—CONTINUED.

RAILROADS.	TOTAL ISSUED FOR CASH.			TOTAL ISSUED FOR REORGANIZATION.			ISSUED FOR OTHER PURPOSES.		
	Number shares issued during year.	Cash realized on same.	Total number shares.	Total cash realized.	Total number shares.	Total cash realized.	Number shares issued during year.	Total number shares.	Total cash realized.
Chicago, Burlington & Kansas City									
St. Louis, Keokuk & North western									
Chicago, Milwaukee & St. Paul									
Chicago & Northwestern									
Des Moines & Northern									
Sioux City & Northern									
Tabor & Northern									
Wabash									
Total	157,766	\$28,025,500.00	151,828	\$28,025,500.00	151,828	\$28,025,500.00	151,828	\$28,025,500.00	\$28,025,500.00

TABLE No. III—

RAILROADS.	MORTGAGE BONDS.		MISCELLANEOUS OBLIGATIONS	
	Amount issued.	Amount outstanding.	Amount issued.	Amount outstanding.
Burlington, Cedar Rapids & Northern...	\$ 14,964,000.00	\$ 14,964,000.00		
Chicago, Burlington & Quincy	112,663,135.58	99,988,507.86		6,330,780.84
Kansas City, St. Jo & Council Bluffs	5,818,000.00	5,608,916.48		
St. Louis, Keokuk & Northwestern	4,300,000.00	4,300,000.00		
Chicago, Iowa & Dakota	397,000.00	397,000.00		
Chicago, Milwaukee & St. Paul	118,525,000.00	118,525,000.00	5,048,000.00	5,048,000.00
Chicago & Northwestern	63,416,000.00	60,732,500.00	44,912,000.00	44,233,000.00
Chicago, Rock Island & Pacific	50,827,000.00	50,737,000.00		
Chicago, St. Paul & Kansas City	23,650,000.00	23,650,000.00	4,223,650.00	1,477,050.00
Chicago, St. Paul, Minneapolis & Omaha	23,396,800.00	23,396,800.00		
Chicago, Santa Fe & California	17,583,000.00	17,583,000.00		
Clarinda & St. Louis	740,000.00	740,000.00		
Des Moines & Northern	8,985,000.00	8,985,000.00		
Dubuque & Sioux City	2,684,000.00	2,684,000.00		
Humeston & Shenandoah				
Iowa Central	5,916,956.21	5,916,956.21	147,653.34	108,561.43
Iowa Northern	60,000.00	50,000.00		
Keokuk & Western	340,000.00	240,000.00	78,803.46	52,535.64
Mason City & Ft. Dodge	1,380,000.00	1,380,000.00		
Minneapolis & St. Louis	9,463,000.00	9,463,000.00		
Omaha & St. Louis	2,751,000.00	2,751,000.00		
Sioux City & Northern	1,920,000.00	1,920,000.00		
Sioux City & Pacific	3,256,320.00	3,256,320.00		
Tabor & Northern	20,200.00	20,200.00		
Wabash		7,800,000.00		
NARROW GAUGE ROADS.				
Burlington & Northwestern	220,000.00	220,000.00		
Burlington & Western	570,201.21	570,201.21	1.21	1.21
Des Moines & Northwestern	450,000.00	450,000.00		
Total	\$ 474,296,611.79	\$ 536,319,500.55	\$ 54,410,108.01	\$ 57,249,929.12

* No report made.

† Taken from last year's report.

FUNDED DEBT.

INCOME BONDS.		TOTAL.		INTEREST.		Amount representing road in Iowa.
Amount issued.	Amount outstanding.	Amount issued.	Amount outstanding.	Accrued during year.	Matured during year.	
		\$ 14,964,000.00	\$ 14,964,000.00	\$ 771,130.00	\$ 771,130.00	\$ 12,525,655.26
		112,663,135.58	106,319,288.70	5,532,620.17	5,535,501.06	23,623,309.89
		5,818,000.00	5,608,916.48	383,907.50	384,030.00	955,798.22
		4,300,000.00	4,300,000.00	231,421.01	188,161.01	1,021,600.00
		397,000.00	397,000.00	23,820.00	23,820.00	397,000.00
		21,260.00	21,260.00	125,693,000.00	7,214,154.84	34,513,175.37
				108,328,000.00	104,985,500.00	5,805,835.00
				50,827,000.00	50,737,000.00	2,677,225.00
		79,817.00	47,817.00	35,855,350.00	30,108,750.00	1,067,717.79
		23,396,800.00	23,396,800.00	1,409,050.00	1,409,050.00	1,320,046.06
		17,583,000.00	17,583,000.00		901,480.00	605,000.00
		740,000.00	740,000.00			740,000.00
		8,985,000.00	8,985,000.00	507,563.90	507,563.90	10,025,150.00
		2,684,000.00	2,684,000.00	187,880.00	187,880.00	2,684,000.00
		6,064,609.55	6,025,517.64	296,796.76	296,687.39	4,874,888.53
		60,000.00	50,000.00	3,000.00	3,000.00	50,000.00
		418,803.46	292,535.64	19,014.75	19,014.75	144,888.81
		1,380,000.00	1,380,000.00	82,800.00	82,800.00	1,380,000.00
		9,463,000.00	9,463,000.00	611,392.75	611,392.75	3,685,328.36
		2,751,000.00	2,751,000.00	108,963.33	108,680.00	1,271,152.14
		1,920,000.00	1,920,000.00	48,000.00		1,540,000.00
		3,256,320.00	3,256,320.00	195,379.20	97,680.00	2,439,360.17
		20,200.00	20,200.00	2,683.00		20,200.00
			7,800,000.00			222,000.00
		220,000.00	220,000.00	16,400.00	16,400.00	220,000.00
		570,201.21	570,201.21	39,984.00	39,984.00	570,201.21
		450,000.00	450,000.00	22,500.00	22,500.00	450,000.00
		\$ 101,017.00	\$ 71,017.00	\$ 538,808,419.80	\$ 600,671,129.67	\$ 28,169,178.38
						\$ 28,877,670.38
						\$ 107,689,727.10

TABLE NO. IV.—CURRENT ASSETS AND LIABILITIES.

A. CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

RAILROADS.	Cash.	Bills receiv- able.	Due from agents.	Net traffic bal- ances due from com- panies.	Due from solv- ent and indl- viduals.	Other assets.	Balance cur- rent liabil- ities.	Total assets and liabil- ities.	Materials on hand.
Burlington, Cedar Rapids & Northern	\$ 205,218.01	2,096.89	40,678.42	81,150.90	29,150.88	630.00	38,881.06	403,816.12	172,823.54
Centerville, Moravia & Albion	217.06		874.93			917.32	7,714.35	9,724.26	
Chicago, Burlington & Quincy	827,540.20	1,164,693.84			2,141,988.82	790,622.07		4,884,845.02	1,436,900.14
Chicago, Burlington & Quincy	9,476.24		513.51		11,463.87	4,384.92		1,128,845.02	23,148.63
Kansas City, St. Jo. & Council Bluffs	230,512.41	2,000.00	8,098.34		245,014.31			506,624.06	34,470.36
St. Louis, Keokuk & Northwestern	236,785.02		11,357.13		115,653.42	7,500.06		403,805.80	115,301.36
Chicago, Iowa & Dakota	2,150.37		702.09		700,007.05	2,435,858.08		2,407,209.56	
Chicago, Milwaukee & St. Paul	2,961,630.45		214,660.54	600,400.05	586,004.19	209,140.74		2,775,088.20	2,071,297.20
Chicago & Northwestern	636,820.57		1,536,020.33		242,373.21	209,140.74		2,775,088.20	792,701.27
Chicago, Rock Island & Pacific	472,216.47	4,500.00	538,735.47	23,672.97	196,962.12	191,374.12		1,884,475.48	119,917.18
Chicago, St. Paul & Kansas City	1,742,240.08	8,138.00	105,719.61	25,882.92	889,089.80	32,106.25		2,804,278.35	700,757.01
Chicago, St. Paul, Minneapolis & Omaha								5,244,064.56	
Chicago, Santa Fe & California								26,482.00	
Clarksville & St. Louis	105.50		6.47					26,482.00	
Crooked Creek	2,895.85		1,880.60		15,196.09			26,482.00	
Des Moines & Northern	5,817.86				9,700.00	243.82		15,196.09	
Dubuque & Sioux City	14,306.22	7,710.00	80.45	14,130.78	3,033.02	63,940.00		212,500.25	14,532.01
Hammon & Shenandoah	27,634.92		20,871.00	3,568.90	73,730.48			125,400.47	94,197.70
Iowa Central								400.13	
Iowa Northern	12,105.00		1,104.97	1,531.75	15,178.91			63,787.78	57,106.10
Keokuk & Western	11,401.18	372.00	2,001.75	1,004.25	1,034.40	50.00		33,748.16	8,746.35
Mason City & Ft. Dodge	382,846.18		37,824.02	66,003.49	49,696.34	32,302.36		508,662.39	154,396.73
Minneapolis St. Louis	57,401.97		9,882.13	8,117.80	4,489.41			175,719.85	69,611.02
Omaha & St. Louis	24,439.06				10,112.99			57,081.32	
Ottumwa & Kirkville	4,415.22							4,415.22	
Prairie du Chien & McGregor	10,492.86		18,353.87	8,800.00	95,596.79			133,405.69	12,540.17
Sioux City & Northern	174,125.26		57,080.63		1,057.50	5,000.00		240,071.98	70,943.99
Sioux City & Pacific			102,537.39		632,897.40			7,800.87	
Tabor & Northern	1,501,264.32							2,256,629.20	583,660.09
Wabash									
NARROW GAUGE ROADS.									
Burlington & Northwestern	3,065.50	2,601.15	267.56	103.34	42,080.48			40,782.75	6,628.05
Burlington & Western	4,785.64	50.00	177.24	46.08	2,100.51			271,081.78	70,698.43
Chicago, Ft. Madison & Des Moines	1,319.55		147.20	305.00	568.81			70,658.93	1,140.53
Des Moines & Kansas City			1,824.02	1,462.53	15,061.20			440,357.71	894.02
Des Moines & Northwestern	1,530.22	3,000.00	114.27		3,481.55			91,312.27	
Total	\$0,580,893.20	\$1,222,261.18	\$2,718,813.50	\$08,520,208.75	\$26,464.41	\$3,753,050.34	\$10,141,670.81	\$34,315,041.29	\$88,967,086.52

*No report made.

†Cash, bills receivable, and due from agents, \$252,707.29.

TABLE NO. IV.—CONTINUED.

B. CURRENT LIABILITIES ACCRUED TO JUNE 30, 1880, EXCLUSIVE.

RAILROADS.	Loans and bills payable.	Audited vouch- ers and ac- counts.	Wares and sal- aries.	Net traffic bal- ances due oth- er companies.	Dividends not called for.	Matured inter- est coupons unpaid.	Rentals due July 1.	Miscellaneous.	Balance cash assets.
Burlington, Cedar Rapids & Northern	\$ 400,000.00	8,702.65	411.80	110.41		1,174,374.00		500.00	1,303,000.43
Centerville, Moravia & Albion	770,000.00	1,412,556.92	103,109.30	431,897.37			594.40	313,734.50	
Chicago, Burlington & Quincy		32,487.30	10,965.64	912.91		178,107.50		1,559.41	100,406.06
Kansas City, St. Jo. & Council Bluffs		297,571.02	1,068.41	8,030.56			13,505.34	4,103.20	
St. Louis, Keokuk & Northwestern		745,530.18	45,734.97	94,732.07					
Chicago, Iowa & Dakota	2,401.01		2,272.19	832.19					
Chicago, Milwaukee & St. Paul		845,097.75	2,004,010.15	255,272.61	90,703.94	23,820.00			776,855.87
Chicago & Northwestern		912,889.84	1,108,085.51	255,272.61	80,568.75	3,418,304.46	6,000.00		
Chicago, Rock Island & Pacific	1,318,173.95	365,987.78	30,213.75	96,130.00		75,426.00		33,818.37	2,020,248.08
Chicago, St. Paul & Kansas City	214,897.91	275,065.78	175,073.32						
Chicago, St. Paul, Minneapolis & Omaha		227,620.24	239,285.36		255,132.00		7,628.56		
Chicago, Santa Fe & California		5,241,004.56							
Clarksville & St. Louis		11,344.57	214.80	11,400.23				3,322.69	
Crooked Creek									
Des Moines & Northern			9,214.18	3,446.86					9,860.85
Dubuque & Sioux City		282,784.02	7,645.60		496.23	29,312.50			12,023.00
Hammon & Shenandoah		7,184.44				93,040.00			16,820.43
Iowa Central	165,000.00	110,425.04	56,034.40			17,100.00		105,117.09	
Iowa Northern								64.29	
Keokuk & Western	18,280.94	30,077.46	14,605.18					78,242.23	367,700.80
Mason City & Ft. Dodge	60,977.50	3,009.64	3,009.64	1,040.04				1,375.00	4,475.32
Minneapolis & St. Louis		67,065.76	55,943.51						
Omaha & St. Louis	32,502.28	62,918.83	25,218.74	102.22					
Ottumwa & Kirkville	55,000.00	44.20							
Prairie du Chien & McGregor									
Sioux City & Northern		54,205.70	9,430.50	21,730.40					
Sioux City & Pacific		17,557.02	3,458.00						137,351.27
Tabor & Northern	27,203.27	2,546.92	100.00					131.26	
Wabash	211,203.68	422,702.48	489,960.53	345,295.50				426,134.76	290,565.40
NARROW GAUGE ROADS.									
Burlington & Northwestern	14,295.07	8,392.60	156.70	103.20				400.08	
Burlington & Western	32,020.25	5,363.83	526.80	48.60				424.68	
Chicago, Ft. Madison & Des Moines	68,000.00	751.19	1,307.74						
Des Moines & Kansas City	408,000.31	7,736.49	65,241.00					31.56	19,348.36
Des Moines & Northwestern	55,000.00	827.61						9,353.20	
Total	\$2,884,294.46	\$11,813,718.23	\$4,751,109,031.81	\$1,137,450.85	\$51,997.92	\$6,455,034.48	\$41,285.83	\$75,913.15	\$84,929,799.94

TABLE No. V.—RECAPITULATION OF STOCK AND DEBT.

A. FOR MILEAGE OWNED BY ROADS MAKING REPORT.

RAILROADS.	CAPITAL STOCK.			BONDS.		
	Total amount	Apportioned to railroads.	Apportioned to other properties.	Amount per mile of road.	Total amount	Apportioned to railroads.
Burlington, Cedar Rapids & Northern	\$ 7,935,000.00	\$ 7,935,000.00	—	\$ 7,166.66	\$ 14,964,000.00	\$ 14,964,000.00
Chicago, Burlington & Quincy	70,394,505.00	70,394,505.00	—	15,251.00	10,988,507.80	10,988,507.80
Chicago, Burlington & Kansas City	4,000,000.00	4,000,000.00	—	44,301.34	—	—
Kansas City, St. Jo. & Council Bluffs	5,904,573.67	5,904,573.67	—	18,739.91	5,608,015.48	5,608,015.48
St. Louis, Keokuk & North western	5,443,800.00	5,443,800.00	—	30,830.81	4,300,000.00	4,300,000.00
Chicago, Iowa & Dakota	945,200.00	945,200.00	—	9,252.00	307,000.00	307,000.00
Chicago, Milwaukee & St. Paul	61,708,801.00	61,708,801.00	—	10,908.73	123,603,000.00	122,023,000.00
Chicago, & North western	96,332,820.53	96,332,820.53	—	15,504.56	104,985,500.00	104,985,500.00
Chicago, Rock Island & Pacific	46,100,000.00	46,100,000.00	—	28,023.03	50,737,000.00	50,737,000.00
Chicago, St. Paul & Kansas City	14,822,000.00	14,822,000.00	—	18,958.50	20,108,750.00	20,108,750.00
Chicago, St. Paul, Minneapolis & Omaha	34,650,136.00	34,650,136.00	—	35,682.13	22,206,800.00	22,206,800.00
Chicago, Santa Fe & California	15,000,000.00	15,000,000.00	—	30,351.71	17,383,000.00	17,383,000.00
Crooked Creek	225,000.00	115,000.00	110,000.00	11,835.67	740,000.00	740,000.00
Des Moines & Northern	852,700.00	852,700.00	—	20,012.00	8,066,000.00	8,066,000.00
Dubuque & Sioux City	7,900,000.00	7,900,000.00	—	15,356.12	2,684,000.00	2,684,000.00
Huron & Shenandoah	4,026,000.00	4,026,000.00	—	42,179.15	5,910,950.21	5,910,950.21
Iowa Central	13,470,503.44	13,470,503.44	—	26,706.88	30,000.00	30,000.00
Iowa Northern	90,000.00	90,000.00	—	28,000.83	240,000.00	240,000.00
Keokuk & Western	4,000,000.00	4,000,000.00	—	28,000.83	1,280,000.00	1,280,000.00
Mason City & Ft. Dodge	920,000.00	920,000.00	—	10,000.00	9,313,000.00	9,313,000.00
Minneapolis & St. Louis	9,700,700.00	9,700,700.00	—	27,475.84	5,751,000.00	5,751,000.00
Omaha & St. Louis	4,533,300.00	4,533,300.00	—	31,285.32	—	—
Ottumwa & Kirksville	100,000.00	100,000.00	—	45,004.50	—	—
Prairie du Chien & McGregor	100,000.00	100,000.00	—	50,000.00	1,020,000.00	1,020,000.00
Sioux City & Northern	1,440,000.00	1,440,000.00	—	15,000.00	3,256,320.00	3,256,320.00
Sioux City & Pacific	2,068,400.00	2,068,400.00	—	31,000.30	42,604.27	42,604.27
Tabor & Northern	20,000.00	20,000.00	—	32,661.31	78,000,000.00	78,000,000.00
Wabash	32,000,000.00	32,000,000.00	—	4,046.98	220,000.00	220,000.00
Burlington & Northwestern	155,000.00	155,000.00	—	12,118.84	571,201.21	571,201.21
Burlington & Western	856,801.82	856,801.82	—	7,142.85	450,000.00	450,000.00
Chicago, Ft. Madison & Des Moines	40,000.00	40,000.00	—	8,770.31	—	—
Des Moines & Kansas City	800,000.00	800,000.00	—	—	—	—
Des Moines & Northwestern	1,000,500.00	1,000,500.00	—	—	—	—
Total	\$446,079,202.12	\$451,002,372.12	\$ 260,000.00		\$694,392,743.63	\$682,451.75
					\$ 29,297,000.00	\$ 29,297,000.00

Total

TABLE No. V—CONTINUED.

RAILROADS.	OTHER OBLIGATIONS.		Amount per mile of road.	AGGREGATE.				Number miles of road.	Amount per mile.
	Total amount.	Apportioned to railroads.		Apportioned to railroads.	Apportioned to other properties.	Total amount.	Amount per mile.		
Burlington, Cedar Rapids & Northern	\$ 6,500,760.00	\$ 22,100,000.00	\$ 1,261.38	\$ 22,100,000.00	\$ 22,100,000.00	\$ 22,100,000.00	\$ 22,100,000.00	1,000.54	\$ 21,706.00
Chicago, Burlington & Quincy	—	182,713,703.70	182,713,703.70	182,713,703.70	—	182,713,703.70	182,713,703.70	5,019.33	\$ 30,400.28
Chicago, Burlington & Kansas City	—	8,000,000.00	—	8,000,000.00	—	8,000,000.00	8,000,000.00	180.00	\$ 44,201.04
Kansas City, St. Jo. & Council Bluffs	—	11,512,500.15	—	11,512,500.15	—	11,512,500.15	11,512,500.15	315.68	\$ 36,538.61
St. Louis, Keokuk & North western	—	9,743,800.00	—	9,743,800.00	—	9,743,800.00	9,743,800.00	170.57	\$ 16,183.79
Chicago, Iowa & Dakota	—	642,500.00	—	642,500.00	—	642,500.00	642,500.00	20.50	\$ 24,232.00
Chicago, Milwaukee & St. Paul	—	187,401,801.00	—	187,401,801.00	—	187,401,801.00	187,401,801.00	6,654.33	\$ 31,158.42
Chicago, & North western	—	171,518,230.53	—	171,518,230.53	—	171,518,230.53	171,518,230.53	4,250.98	\$ 40,294.83
Chicago, Rock Island & Pacific	—	97,050,000.00	—	97,050,000.00	—	97,050,000.00	97,050,000.00	1,185.60	\$ 37,055.15
Chicago, St. Paul & Kansas City	—	45,001,050.00	—	45,001,050.00	—	45,001,050.00	45,001,050.00	815.07	\$ 55,171.40
Chicago, St. Paul, Minneapolis & Omaha	—	37,446,028.06	—	37,446,028.06	—	37,446,028.06	37,446,028.06	1,310.52	\$ 43,535.22
Chicago, Santa Fe & California	—	32,383,000.00	—	32,383,000.00	—	32,383,000.00	32,383,000.00	409.97	\$ 66,974.54
Crooked Creek	—	225,000.00	—	225,000.00	—	225,000.00	225,000.00	21.50	\$ 11,856.97
Des Moines & Northern	—	1,572,700.00	—	1,572,700.00	—	1,572,700.00	1,572,700.00	41.61	\$ 37,750.30
Dubuque & Sioux City	—	16,905,000.00	—	16,905,000.00	—	16,905,000.00	16,905,000.00	524.01	\$ 32,201.06
Huron & Shenandoah	—	6,710,000.00	—	6,710,000.00	—	6,710,000.00	6,710,000.00	105.45	\$ 70,286.59
Iowa Central	108,501.43	10,305,021.98	215.82	10,305,021.98	—	10,305,021.98	10,305,021.98	503.02	\$ 39,773.44
Iowa Northern	—	140,000.00	—	140,000.00	—	140,000.00	140,000.00	5.90	\$ 23,552.33
Keokuk & Western	—	4,892,335.64	—	4,892,335.64	—	4,892,335.64	4,892,335.64	142.70	\$ 30,000.53
Mason City & Ft. Dodge	—	9,300,000.00	—	9,300,000.00	—	9,300,000.00	9,300,000.00	92.00	\$ 35,000.00
Minneapolis & St. Louis	—	10,682,700.00	—	10,682,700.00	—	10,682,700.00	10,682,700.00	355.00	\$ 53,062.28
Omaha & St. Louis	—	7,284,500.00	—	7,284,500.00	—	7,284,500.00	7,284,500.00	145.00	\$ 60,557.94
Ottumwa & Kirksville	—	100,000.00	—	100,000.00	—	100,000.00	100,000.00	3.30	\$ 45,000.00
Prairie du Chien & McGregor	—	2,300,000.00	—	2,300,000.00	—	2,300,000.00	2,300,000.00	2.00	\$ 20,000.00
Sioux City & Northern	—	5,324,720.00	—	5,324,720.00	—	5,324,720.00	5,324,720.00	96.00	\$ 33,000.00
Sioux City & Pacific	—	72,001.27	—	72,001.27	—	72,001.27	72,001.27	107.42	\$ 49,500.16
Tabor & Northern	—	130,000,000.00	—	130,000,000.00	—	130,000,000.00	130,000,000.00	8.70	\$ 8,201.51
Wabash	—	375,900.00	—	375,900.00	—	375,900.00	375,900.00	1,544.80	\$ 84,153.31
Burlington & Northwestern	—	1,428,002.00	—	1,428,002.00	—	1,428,002.00	1,428,002.00	28.77	\$ 9,721.47
Burlington & Western	—	40,000.00	—	40,000.00	—	40,000.00	40,000.00	70.07	\$ 20,106.06
Chicago, Ft. Madison & Des Moines	—	800,000.00	—	800,000.00	—	800,000.00	800,000.00	45.00	\$ 7,147.85
Des Moines & Kansas City	—	1,450,500.00	—	1,450,500.00	—	1,450,500.00	1,450,500.00	113.00	\$ 12,725.61
Des Moines & Northwestern	—	1,046,776,410.66	—	1,046,776,410.66	—	1,046,776,410.66	1,046,776,410.66	24,516.51	
Total	\$ 6,494,377.01	\$ 1,046,776,410.66	\$ 1,012,814,786.15	\$ 29,297,000.00	\$ 29,297,000.00	\$ 29,297,000.00	\$ 29,297,000.00		

TABLE No. V—RECAPITULATION OF STOCK AND DEBT—CONTINUED.
B. FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

RAILROADS.	Capital stock.	Funded debt.	Current liabilities.	Total debt.	Debt per mile.	Total stock and debt.	AMOUNT PER MILE OF ROAD.	
							No. miles.	Amount.
Burlington, Cedar Rapids & Northern.	\$ 7,255,000.00	\$ 14,954,000.00	\$ 402,816.12	\$ 15,357,816.12	\$ 15,035.36	\$ 22,002,816.12	1,022.11	\$ 21,133.87
Centerville, Moravia & Albia.	76,304,505.00	106,510,288.70	7,714.35	7,714.35	320.69	7,714.35	24.10	320.69
Chicago, Burlington & Quincy.	8,900,000.00	106,510,288.70	1,102,700.47	107,612,989.17	21,166.28	182,713,703.70	5,018.33	36,400.28
Chicago, Burlington & Quincy.	5,004,573.07	6,098,016.48	410,457.09	6,508,473.57	6,092.41	11,052,766.47	180.90	30,394.31
St. Louis, Keokuk & Northwestern.	5,443,800.00	4,300,000.00	532,128.04	8,875,928.04	19,700.55	13,023,047.54	304.57	30,147.14
Chicago, Iowa & Dakota.	61,708,861.00	125,062,000.00	397,000.00	125,459,000.00	27,428.04	10,275,928.64	170.58	38,197.40
Chicago, Rock Island & Pacific.	66,282,820.53	104,085,300.00	3,775,088.23	107,790,388.23	22,219.04	187,401,861.00	35.50	34,252.00
Chicago, Rock Island & Pacific.	84,513,080.00	32,471,000.00	602,677.36	33,073,677.36	15,588.43	174,043,608.70	5,654.83	33,128.42
Chicago, St. Paul & Kansas City.	14,802,000.00	30,108,750.00	804,731.28	30,913,481.28	17,546.87	137,686,757.30	4,250.38	40,947.73
Chicago, St. Paul, Minneapolis & Omaha.	\$4,101,225.65	53,356,800.00	1,588,137.23	54,945,937.23	37,481.33	45,800,181.28	3,034.68	46,488.80
Charlottesville & California.	15,000,000.00	17,383,000.00	1,588,137.23	17,383,000.00	18,861.25	50,086,163.90	1,324.14	44,622.20
Crooked Creek.	225,000.00	740,000.00		740,000.00	34,536.87	32,353,000.00	508.83	64,000.07
Des Moines & Northern.	822,700.00	740,000.00		740,000.00		225,000.00	21.50	0,008.36
Dubuque & Sioux City.	9,585,000.00	10,473,000.00	312,471.25	10,785,471.25		1,572,700.00	41.01	37,700.20
Huron & Shenandoah.	4,025,000.00	2,084,000.00		2,084,000.00		20,371,571.25	500.50	32,975.83
Iowa Central.	14,070,503.44	6,507,506.21	328,110.23	6,835,616.44		6,710,000.00	93.45	70,298.50
Iowa Northern.	30,000.00	50,000.00	400.13	50,400.13		20,915,500.08	505.50	41,268.23
Keokuk & Western.	4,000,000.00	292,535.04	33,748.16	326,283.20		140,400.13	5.93	26,076.34
Minneapolis & Ft. Dodge.	920,000.00	1,380,000.00	383,517.95	1,763,517.95		4,326,283.80	142.70	30,317.33
Omaha & St. Louis.	9,700,700.00	0,313,000.00		9,313,000.00		2,082,517.95	62.00	59,168.07
Ottumwa & Kirkville.	4,533,500.00	2,751,000.00	23,542.87	2,774,542.87		19,082,700.00	335.00	53,603.38
Prairie du Chien & McGregor.	100,000.00	1,000,000.00	48,000.00	1,048,000.00		5,284,500.00	145.00	50,257.94
Sioux City & Northern.	1,440,000.00	3,256,320.00	102,720.71	3,359,040.71		173,542.87	3.23	52,088.07
Sioux City & Pacific.	2,000,000.00	45,101.27		45,101.27		100,000.00	2.00	50,000.00
Tabor & Northern.	25,000.00	78,000,000.00		78,000,000.00		3,408,000.00	96.00	33,000.00
Wabash.	52,000,000.00					5,427,440.71	107.42	50,235.42
NARROW GAUGE ROADS.						72,501.27	8.70	8,201.51
Burlington & Northwestern.	150,000.00	220,000.00	92,630.73	312,630.73		130,000,000.00	1,544.80	84,183.31
Chicago, Burlington & Quincy.	856,801.82	571,201.21	271,981.78	843,183.59		400,320.72	38.77	1,210.79
Chicago, Ft. Madison & Des Moines.	40,000.00					1,000,084.81	70.70	24,045.04
Des Moines & Kansas City.	800,000.00		421,169.35	421,169.35		40,000.00	43.00	
Des Moines & Northwestern.	1,000,500.00	450,000.00	96,458.31	546,458.31		1,221,169.35	112.00	10,962.75
Total.	\$488,423,972.12	\$2,604,480,530.51	\$ 10,345,178.43	\$2,614,825,537.94		\$1,301,240,710.00	26,513.78	13,596.95

TABLE No. VI—COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.
EXPENDITURES FOR PERMANENT IMPROVEMENTS DURING THE YEAR.

RAILROADS.	Rails and other material.	Fences.	Grading, bridge and culvert.	Bridges and trestles.	Rails.	Ties.	Other super-structure.	Buildings, fixtures and
Burlington, Cedar Rapids & Northern.	\$ 20,007.93	\$ 99,549.00	\$ 13,402.80	\$ 67,713.04	\$	\$	\$ 427,632.30	\$ 10,957.21
Chicago, Burlington & Quincy.	60,445.51	25,340.94	110,011.69					67,828.12
Chicago, Burlington & Quincy.	30.00	632.49		921.90				266.06
Kansas City, St. Jo. & Council Bluffs.	19,737.00	181.05	22,070.73	197,438.13	151,092.61	64,381.54	422,934.70	100,000.28
St. Louis, Keokuk & Northwestern.	1,365,429.12	104,415.11	23,121.49	89,548.71	111,800.30	75,445.10	47,168.72	306,331.30
Chicago, Milwaukee & St. Paul.	315,381.79	42,251.13		5,821.61	30,411.26		334,701.00	0,306.34
Chicago & Northwestern.		3,245.87		87,397.06				40,858.85
Chicago, Rock Island & Pacific.	11,423.05	52,031.04	48,400.53	32,009.86	473.00	8,715.30		36,541.24
Chicago, St. Paul & Kansas City.	46,190.22	2,405.82						
Chicago, St. Paul, Minneapolis & Omaha.	7,855.86							
Chicago, Santa Fe & California.								
Des Moines & Northern.	5,845.38	57,337.17	11,286.05	35,121.53	90.51		4,447.62	7,799.17
Dubuque & Sioux City.	2,285.40	36,590.94		52,740.02	43,511.80		149.00	10,300.46
Iowa Central.	328.50	5,190.31	34.75	3,709.82				1,070.70
Keokuk & Western.		22,623.84	45.00	55,470.91				1,001.07
Mason City & Ft. Dodge.								
Omaha & St. Louis.	550.00							
Sioux City & Pacific.								
NARROW GAUGE ROADS.								
Burlington & Northwestern.		2,944.03						12.93
Chicago, Burlington & Quincy.		5,794.11						
Des Moines & Kansas City.	38,350.00	7,405.70	20,211.06	7,292.70	30,345.00	34,283.34	529.11	3,820.50
Des Moines & Northwestern.		0,018.66		1,404.31			17.50	268.80
Total.	\$2,024,420.26	\$85,677.71	\$43,563.80	\$34,974.70	\$20,570.14	\$23,364.00	\$738,302.90	\$65,060.30

* No report made.
† This item includes ballasts.

‡ Included in operating expenses and not increasing capital.
§ This item includes rails and ties.

TABLE No. VI—COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS—CONTINUED.

RAILROADS.	Shop machinery and tools.	Engineering expenses.	Telegraph line.	Wharfing, etc.	Sidings and yard extensions.	Road built by contract and purchase of constructed road.	Other items.	Total for construction during year.
Burlington, Cedar Rapids & Northern	100.00				4,506.75		6,400.25	84,712.04
Chicago, Burlington & Quincy		13,550.91	14,503.27			9,505,144.61		10,298,388.79
Chicago, Burlington & Kansas City					30,432.08		15,470.98	75,630.21
Kansas City, St. Jo. & Council Bluffs			2,830.04		9,151.96	2,420,115.01	33,105.37	3,853,303.12
St. Louis, Keokuk & Northwestern		13,348.08			240,747.68	64,120.94	150,000.00	1,420,737.84
Chicago, Milwaukee & St. Paul	15,023.42							1,816,270.10
Chicago & Northwestern	20,310.15	12,702.33		38,348.11	444,174.12		87,530.50	576,072.45
Chicago, Rock Island & Pacific								1,254,311.58
Chicago, St. Paul & Kansas City	318.51	518.00	3,428.52		723.81		11,164,122.08	1,254,311.58
Chicago, St. Paul, Minneapolis & Omaha		7,190.88	11.88		79,168.01	157,988.38	10,419.37	481,471.91
Chicago, Santa Fe & California	163.20	1,007.55	1,203.83		8,447.38		150,464.60	393,968.06
Des Moines & Northern								106,839.28
Dubuque & Sioux City					41,864.05			206,733.97
Iowa Central	7,019.23		370.85		12,116.07	88,921.15	6,042.89	33,013.59
Keokuk & Western					3,158.14			25,657.17
Mason City & Ft. Dodge	20.74						1,244.05	119,968.96
Omaha & St. Louis							8,026.38	3,849.15
Sioux City & Pacific	937.61							3,044.93
NARROW GAUGE ROADS.								5,724.11
Burlington & Northwestern								171,136.03
Burlington & Western								9,176.02
Des Moines & Kansas City	2,370.80	1,845.75			1,802.54		30,604.46	
Des Moines & Northwestern		206.75			40.00			
Total	\$ 47,269.75	\$ 50,476.35	\$ 22,457.39	\$ 38,348.11	\$ 885,333.49	\$ 12,245,320.00	\$ 1,560,120.75	\$ 21,020,090.41

* No report made.

† Including \$1,032,844.04, added by discount on securities sold for construction, exchange of securities, and deficit June 30, 1889.

TABLE No. VI.—CONTINUED.

RAILROADS.	Locomotives.	Passenger cars.	Sleeping, parlor and dining cars.	Baggage, express and postal cars.	Freight cars.	Other cars of all classes.	Floating equipment.	Total.	Credit for property and material sold.	Grand total.
Burlington, Cedar Rapids & Northern			8,557.13		20,900.00		2,100.00	31,557.13		116,270.07
Chicago, Burlington & Quincy	33,290.81	22,575.00			145,510.20	20,227.25	9,748.01	231,457.06	614,950.74	9,015,195.04
Chicago, Burlington & Kansas City						2,360.00		2,360.00	50.00	50.00
Kansas City, St. Jo. & Council Bluffs									6,137.42	71,832.70
St. Louis, Keokuk & Northwestern	61,431.94						2,100.00	63,531.94	275.00	3,037,620.06
Chicago, Iowa & Dakota										
Chicago, Milwaukee & St. Paul	89,012.77	34,879.41	796.35	9,548.74	173,406.20	22,007.22		320,662.19		1,741,430.00
Chicago & Northwestern	169,026.76	40,546.11		16,153.00	665,402.15			891,188.68		2,707,467.78
Chicago, Rock Island & Pacific								493,223.48		1,000,255.03
Chicago, St. Paul & Kansas City	4,828.10					2,551.35		7,379.45		1,261,691.03
Chicago, St. Paul, Minneapolis & Omaha	5,133.32				51,255.44			56,388.76	5,214.70	522,645.97
Chicago, Santa Fe & California	314.44							314.44	17,700.24	376,486.26
Crooked Creek										
Des Moines & Northern										
Dubuque & Sioux City										166,937.27
Humeston & Shenandoah										
Iowa Central	50,154.19	9,164.68			54,775.00			114,093.86	141,322.62	179,208.31
Iowa Northern										
Keokuk & Western										53,612.26
Mason City & Ft. Dodge									41.25	25,024.02
Minneapolis & St. Louis										
Omaha & St. Louis	2,000.00					2,050.34		4,050.34		124,040.20
Sioux City & Pacific					100.00			100.00	741.00	3,008.15
NARROW GAUGE ROADS.										
Burlington & Northwestern									69.17	2,875.76
Burlington & Western									38.60	5,685.51
Des Moines & Kansas City	28,490.01	1,542.88			4,207.16	300.02		34,940.07		206,076.70
Des Moines & Northwestern										9,176.02
Total	\$ 444,588.34	\$ 108,909.77	\$ 9,353.48	\$ 25,702.40	\$ 1,118,166.24	\$ 27,290.58	\$ 11,008.01	\$ 32,251,238.30	\$ 786,286.74	\$ 22,497,040.79

* No report made.

† Including \$4,828.10 expended for locomotives and passenger, sleeping, parlor, dining, baggage, express, postal, and combination cars not separately reported.

TABLE No. VI.—COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.
C. TOTAL COST OF CONSTRUCTION AND EQUIPMENT.

RAILROADS.	CONSTRUCTION.		EQUIPMENT.		Total cost per mile	Aggregate cost to June 30, 1890—Inclusive.	Total cost for Iowa
	Total cost to June 30, 1890	Cost per mile.	Total cost to June 30, 1890	Cost per mile.			
Burlington, Cedar Rapids & Northern	\$ 30,207,610.60	\$ 10,770.40	\$ 3,489,654.84	\$ 3,413.70	\$ 14,184.10	\$ 10,835,461.26	\$ 10,835,461.26
Chicago, Burlington & Quincy	8,818,197.13	46,722.01	164,177.43	107.10	46,829.11	28,473,638.39	28,473,638.39
Kansas City, St. Jo. & Council Bluffs.	11,460,561.34	36,183.07	1,471,192.31	4,600.30	40,783.37	3,615,215.85	3,615,215.85
St. Louis, Keokuk & Northwestern	9,907,294.78	56,449.54	418,445.04	2,392.80	58,842.34	2,319,610.13	2,319,610.13
Chicago, Iowa & Dakota	284,076.58	10,719.87	30,020.70	1,132.85	11,852.72	2,502,197.83	2,502,197.83
Chicago, Milwaukee & St. Paul	127,371,702.80	29,967.15	27,456,097.10	6,577.46	36,544.61	50,974,555.25	50,974,555.25
Chicago & Northwestern	57,615,520.57	48,587.90	8,853,304.33	7,466.10	56,054.00	21,430,039.80	21,430,039.80
Chicago, Rock Island & Pacific	42,143,780.97	51,097.70	2,017,002.62	2,472.80	53,570.50	30,180,005.05	30,180,005.05
Chicago, St. Paul & Kansas City	36,109,088.10	73,546.43	246,101.17	440.27	73,986.70	3,995,853.05	3,995,853.05
Chicago, St. Paul, Minneapolis & Omaha	20,815.00	6,160.50	22,310.00	2,300.00	8,466.50	1,403,050.44	1,403,050.44
Greensburg, Creek	1,572,700.00					1,572,700.00	1,572,700.00
Des Moines & Northern						16,227,831.07	16,227,831.07
Dubuque & Sioux City						70,286.14	70,286.14
Hannibal & Shenandoah.						16,133,091.28	16,133,091.28
Iowa Central.	10,549,700.15	58,850.35	111,503.06	921.84	59,772.19	20,400,113	20,400,113
Iowa Northern	140,400.13	23,070.24			23,070.24	2,104,413.34	2,104,413.34
Keokuk & Western						30,390.39	30,390.39
Mason City & Ft. Dodge	2,307,812.73	25,707.00	15,173.28	164.50	25,871.58	2,382,986.01	2,382,986.01
Minneapolis & St. Louis						8,165.50	8,165.50
Omaha & St. Louis						3,071.88	3,071.88
Ottumwa & Kirksville	60,002.16	29,882.74	11,333.97	2,400.33	32,283.07	80,053.23	80,053.23
Prairie du Chien & McGregor	100,000.00	50,000.00			50,000.00	12,500.00	12,500.00
Sioux City & Northern						2,000,000.00	2,000,000.00
Sioux City & Pacific						52,138.10	52,138.10
Tabor & Northern						73,004.00	73,004.00
NARROW GAUGE ROADS.							
Burlington & Northwestern						401,520.48	401,520.48
Burlington & Western	337,708.03	8,712.09	65,752.43	1,644.38	10,356.47	1,443,087.36	1,443,087.36
Burlington & Kansas City.	1,350,510.10		92,571.26		10,655.44		
Des Moines & Kansas City.	1,140,992.50		43,417.84		12,800.29		
Des Moines & Northwestern.						1,466,747.37	1,466,747.37
Total.	\$340,079,357.00	\$ 44,970,320.24	\$851,450,770.42		191,789.94	\$258,405,788.43	

* No Report made.
† Included in construction.

* No Report made.

* Included in construction.

TABLE No. VII.—INCOME ACCOUNT.

A. INCOME, EARNINGS AND OPERATING EXPENSES.

RAILROADS.	Gross earnings from operation.		Operating expenses.		Income from operation.		Income from other sources.		Total income.		Deficit.
	\$	¢	\$	¢	\$	¢	\$	¢	\$	¢	
Burlington, Cedar Rapids & Northern	31,028,096.79		2,150,004.53		191,182.30		64,574.88		1,045,557.27		6,030.19
Centerville, Moravia & Albion	10,000.00		17,121.10		10,000.00				11,970,030.05		
Chicago, Burlington & Quincy	28,268,424.02		17,309,241.80		10,922,180.12		1,043,878.50		11,970,030.05		
Chicago, Burlington & Kansas City	1,302,778.44		201,074.22		81,100.22		22,708.11		675,200.30		
Kansas City, St. Jo. & Council Bluffs	1,804,578.97		1,131,833.55		449,807.24				4,351.41		
St. Louis, Keokuk & Northwestern	1,300,800.00		1,130,000.00		4,351.41				10,200,880.73		
Chicago, Iowa & Dakota	36,571,481.42		10,410,589.70		10,000,000.00		207,200.01		10,200,880.73		
Chicago, Milwaukee & St. Paul	37,431,103.46		17,000,000.00		10,200,880.73		400,570.70		10,200,880.73		
Chicago & Northwestern	17,309,241.80		12,174,408.11		5,045,387.08		1,430,850.90		7,405,117.37		
Chicago, Rock Island & Pacific	8,300,000.00		4,047,888.56		1,000,770.47		1,120,000.00		2,808,533.04		
Chicago, St. Paul & Kansas City	4,300,000.00		3,340,000.00		2,150,000.00		177,652.15		2,808,533.04		
Chicago, St. Paul, Minneapolis & Omaha	4,300,000.00		3,340,000.00		2,150,000.00		177,652.15		2,808,533.04		
Chicago, Santa Fe & California	4,300,000.00		3,340,000.00		2,150,000.00		177,652.15		2,808,533.04		
Clarksburg & St. Louis	2,150,000.00		1,150,000.00		2,170.58				4,475.15		
Crockett Creek	21,317.00		17,041.90		4,475.15				13,492.10		
Des Moines & Northern	21,317.00		17,041.90		4,475.15				13,492.10		
Dubuque & Sioux City	2,000,000.00		1,200,000.00		404,008.70		32,033.26		404,008.70		
Hannibal & Shenandoah	100,000.00		132,000.00		37,148.20		784.61		37,148.20		
Iowa Central	1,000,000.00		1,170,000.00		429,118.24		471.50		429,118.24		
Iowa Northern	11,000.00		6,700.00		4,298.50				4,298.50		
Keokuk & Western	394,572.73		293,496.70		132,370.15				132,370.15		
Mason City & Ft. Dodge	62,000.00		61,000.00		32,033.26				32,033.26		
Minneapolis & St. Louis	1,000,000.00		948,000.00		538,121.06		106,807.36		945,000.00		
Omaha & St. Louis	610,551.56		470,430.56		146,371.06		146,371.06		146,371.06		
Ottumwa & Kirksville	54,404.72		14,192.72		10,212.00		18,074.30		28,268.00		
Prairie du Chien & McGregor	55,405.00		35,000.00		21,464.15		21,464.15		21,464.15		
Sioux City & Northern	116,304.58		80,310.86		55,688.12		55,688.12		55,688.12		
Sioux City & Pacific	511,403.00		304,282.55		220,083.44		3,740.80		220,083.44		
Tabor & Northern	3,008.47		4,340.47		1,487.96				1,487.96		
Wabash	13,300,872.40		9,673,221.18		3,679,651.26		272,434.31		3,679,651.26		
NARROW GAUGE ROADS.											
Burlington & Northwestern	65,901.72		43,014.00		22,886.81				22,886.81		
Burlington & Western	62,830.40		62,222.18		18.22				18.22		
Chicago, Ft. Madison & Des Moines	5,732.32		6,105.18		8,094.40				8,094.40		
Des Moines & Kansas City	62,000.00		60,494.02		6,402.44				6,402.44		
Des Moines & Northwestern	213,086.36		207,423.82								
Total	\$142,803,902.13		\$ 92,987,570.00		\$ 49,570,935.09		\$ 10,612.32		\$ 53,977,624.45		\$ 10,612.32

REPORT OF RAILROAD COMMISSIONERS.

TABLE No. VII—CONTINUED.
B. DEDUCTIONS FROM INCOME.

RAILROADS.	Interest on funded debt.	Interest on unfunded debt.	Int'l on In-ter current liabilities, not other- wise pro- vided for.	Rentals.	Taxes.	Permanent Improve-ments.	Other de- ductions.	Total.	Net Income.	Deficit.	Taxes paid in Iowa.
Bur., Cedar Rapids & Northern	\$ 771,130.00			\$ 14,033.33	\$ 113,000.00	\$ 116,370.07	\$ 17,107.34	\$ 1,033,530.74	\$ 13,338,331.8		\$ 108,310.02
Centerville, Moravia & Albia		5,332,630.17		216,346.90	1,194,231			1,194,231	4,330,134.60	7,714.33	1,194.22
Chicago, Burlington & Quincy		394,030.00	47,836.48	19,690.94	1,191,024.88	785,322.50		7,725,024.45	18,093.61		170,383.19
Chicago, Bur. & Kansas City		231,421.01	42.35		41,442.10	24,830.35		62,436.61	18,093.61		0,303.33
St. Louis, Keokuk & Northw.		23,820.00			1,803.51			25,623.51	193,612.91	21,272.10	5,813.15
Chicago, Iowa & Dakota		7,214,154.84			820,046.65			8,034,201.39	2,235,685.33		204,000.02
Chicago & Northwestern		5,803,688.38		2,000,885.74	738,043.04	292,570.00		5,764,301.42	4,022,062.80		107,106.76
Chicago, Rock Island & Pacific		2,677,225.00		742,128.34				5,420,220.08	1,984,878.80		221,825.08
Chicago, St. Paul & Kansas C.		54,580.70		296,234.87	87,000.00			437,834.65	608,934.81		41,030.14
Chicago, St. Paul, Minn. & O.		1,409,656.00		249,662.50				1,659,318.50	1,230,205.09		21,835.44
Chicago, Santa Fe & Cal.		191,480.00			8,563.18			901,480.00	10,733.76		7,038.02
Clarinda & St. Louis				3,113.53	1,506.40			4,619.93	144.81		3,087.08
Crooked Creek					838.18			838.18	12,631.92		1,566.43
Des Moines & Northern		507,505.90		113,370.00	78,337.71	14,374.82	9,210.00	725,456.43	100,788.87		77,495.02
Dubuque & Sioux City				12,000.00	8,621.25			20,621.25	13,421.88		8,531.25
Huron & Shenandoah			4,784.97	42,935.16	59,357.25			463,874.12	24,073.72		47,296.13
Iowa Central		3,000.00			546.00			3,546.00	782.30		546.00
Iowa Northern		10,014.75			15,184.04	53,084.76		87,681.70	45,604.26		6,323.20
Keokuk & Western		82,800.00			9,215.55			92,015.55	50,000.00		9,215.55
Mason City & St. Louis				62,281.28	53,639.50			115,840.48	50,000.00		17,307.05
Ottumwa & Kirksville			3,877.00	6,000.00	16,085.03		665.01	136,343.37	20,038.50		7,115.01
Prairie du Chien & McGregor		48,000.00			1,453.84			11,115.42	20,348.70		1,453.84
Sioux City & Northern		105,370.20			2,415.42			48,000.00	7,888.12		10,30
Sioux City & Pacific			2,477.18		20,410.31		11,830.00	280,105.00	3,718.04		10,762.51
Tabor & Northern				60,000.00			454,062.87	3,714,204.23	237,701.50		8,281.94
Wabash		2,301,920.82			306,400.34		61.28	23,534.00	647.25		1,440.04
NARROW GAUGE ROADS.											
Burlington & Northwestern		16,400.00		4,330.00	1,440.04			42,294.50	42,199.31		2,310.53
Burlington & Western		38,364.00			2,510.53			3,436.44	3,107.90		2,005.82
Chicago, Ft. Madison & Des M.					5,350.18	9,476.02		40,114.50	33,652.12		5,350.18
Des Moines & Kansas City											
Des Moines & Northwestern											
Total	\$29,150,137.95	\$ 63,639.50	\$ 2,832,630.75	\$ 4,740,227.47	\$ 103,265.07	\$ 103,265.07	\$ 1,451,578.38	\$ 898,487,857.32	\$ 15,770,281.11	\$ 330,483.05	\$ 1,223,418.83

* Interest matured instead of accrued. † This is all of the interest that is charged to income account; the remainder of interest accrued during year was either funded or charged to construction account. ‡ No report. § The interest accrued being provided for by the lessees is not charged to income account. * Interest on funded debt accrued reported at \$667,140 is not counted in the deductions from the income of this road.

COMPILATION OF RETURNS.

TABLE No. VII—CONTINUED.
DIVIDENDS AND SURPLUS.

RAILROADS.	DIVIDENDS—COMMON STOCK.	DIVIDENDS—PREFERRED STOCK.	Other payments from net income.	Total.	Surplus from operation of year ended June 30, 1890.	Deficit from same.	Surplus on June 30, 1890.	Deficit on June 30, 1890.	Surplus on June 30, 1890.	Deficit on June 30, 1890.
Burlington, Cedar R. & N.										
Centerville, Moravia & Albia	4%			3,437,667.00	812,407.00		9,270,141.57	115,722.84	10,091,609.17	7,714.35
Chicago, Burlington & Quincy					18,663.61		1,723,877.96	70,743.46	1,733,619.18	90,318.50
Chicago, Bur. & Kansas City				240,546.00	9,771.22		1,723,877.96	22,060.05	1,225,013.92	43,392.75
St. Louis, Keokuk & N.W.					103,012.91	21,272.10	1,538,682.44	2,410,514.55	5,391,843.51	397,948.61
Chicago, Iowa & Dakota	9% and 3%			1,296,820.00	928,856.33		5,042,570.52	629,268.50	608,551.81	
Chicago & Northwestern	6			3,444,079.00	577,023.89		5,042,570.52	629,268.50	608,551.81	
Chicago, Rock Island & P.	4			1,840,220.00	908,054.81		5,042,570.52	629,268.50	608,551.81	
Chi., St. Paul & K.C.					780,324.19		5,042,570.52	629,268.50	608,551.81	
Chi., St. Paul, Minn. & O.							5,042,570.52	629,268.50	608,551.81	
Clarinda & St. Louis							5,042,570.52	629,268.50	608,551.81	
Crooked Creek							5,042,570.52	629,268.50	608,551.81	
Des Moines & Northern							5,042,570.52	629,268.50	608,551.81	
Dubuque & Sioux City							5,042,570.52	629,268.50	608,551.81	
Huron & Shenandoah							5,042,570.52	629,268.50	608,551.81	
Iowa Central							5,042,570.52	629,268.50	608,551.81	
Iowa Northern							5,042,570.52	629,268.50	608,551.81	
Keokuk & Western							5,042,570.52	629,268.50	608,551.81	
Mason City & Ft. Dodge							5,042,570.52	629,268.50	608,551.81	
Minneapolis & St. Louis							5,042,570.52	629,268.50	608,551.81	
Ottumwa & Kirksville							5,042,570.52	629,268.50	608,551.81	
Prairie du Chien & McG.							5,042,570.52	629,268.50	608,551.81	
Sioux City & Northern							5,042,570.52	629,268.50	608,551.81	
Sioux City & Pacific							5,042,570.52	629,268.50	608,551.81	
Wabash							5,042,570.52	629,268.50	608,551.81	
NARROW GAUGE ROADS.										
Burlington & N.W.							5,042,570.52	629,268.50	608,551.81	
Burlington & Western							5,042,570.52	629,268.50	608,551.81	
Chi., Ft. Madison & Des M.							5,042,570.52	629,268.50	608,551.81	
Des Moines & Kansas C.							5,042,570.52	629,268.50	608,551.81	
Des Moines & N.W.							5,042,570.52	629,268.50	608,551.81	
Total	\$7,376,696.00	\$3,300,886.00	\$ 330,472.75	\$ 10,208,054.75	\$ 4,652,321.40	\$ 101,801.96	\$ 894,488,583.28	\$ 82,851,355.65	\$ 11,704,300.82	\$ 2,753,631.09

TABLE No. VIII.—OPERATING EXPENSES.

A. MAINTENANCE OF WAY AND STRUCTURES.

RAILROADS.	Repairs of roadways.	Renewals of rails.	Repairs of ties.	Repairs of bridges and culverts.	Repairs of fences, road crossings, signs and cat- the guards.	Repairs of buildings.	Repairs of docks and warehouses.	Repairing tele- graph.	Other expenses.	Total.
Bur., Cedar Rapids & Northern.	382,148.25	30,967.50	171,634.33	108,418.10	17,388.63	42,165.16	4,165.16	4,331.05	7,330.23	714,371.00
Centerville, Moravia & Albia.	3,234.16		3,683.14	539,484.27	12,165	1,273.09	12,265.09	74,368.84		3,482,857.00
Chicago, Burlington & Quincy.	2,545,102.82		16,165.02	11,062.81	2,264.16	3,634.53		199.53		2,571,127.54
Chicago, Bur. & Kansas City.	45,662.05	2,230.80								48,892.85
*Ka's City, St. Jo. & C. Bluffs.										243,165.00
St. L., Keokuk & North-western.	83,850.47	17,533.35	17,071.89	22,673.14	2,002.90	3,459.29	1,038.50	34,709.47		183,219.41
Chicago, Iowa & Dakota.	7,804.80	742.50	628.42	1,261.81	1,254.86	2,225.18		2,635.44		16,357.61
Chicago, Milwaukee & St. Paul.	1,004,771.54	274,918.72	622,547.31	781,305.61	150,835.47	157,947.58	25,285.86	28,237.10		3,119,722.00
Chicago & Northwestern.	1,009,433.75	295,338.16	500,131.17	344,133.10	161,023.74	303,251.30	183,738.80			3,095,953.10
Chicago, Rock Island & Pacific.	1,462,360.56	169,981.27	245,457.97	249,359.69	64,046.32	279,901.10				2,672,107.21
Chi., St. Paul & Kansas City.	252,484.60	8,105.20	5,075.01	29,581.01	5,940.30	25,197.36		4,080.23		271,506.48
Chi., St. Paul, Minn. & Omaha.	611,831.00	293,845.24	106,493.45	140,007.87	24,031.89	101,650.55	88.77	8,512.37		1,234,813.07
Chicago, Santa Fe & California.	447,829.28	15,446.71	13,324.60	68,169.17	11,828.89	35,843.74		3,001.89		506,240.69
Clarinda & St. Louis.	584.02		105.40							689.42
Crooked Creek.	1,855.00		746.20	1,762.20	70.26	324.74				4,748.40
Des Moines & Northern.	4,637.80		1,963.81	1,531.25	456.06	434.22		81.69		8,834.40
Dubuque & Sioux City.	175,894.82	12,162.34	43,080.49	99,031.73	10,773.79	32,824.02		3,650.22		381,747.15
Hannington & Susquehanna.	27,073.69	1,022.40	8,860.90	9,452.77	7,086.60	1,854.15		24.00		56,480.69
Iowa Central.	148,073.02	25,028.28	62,552.54	96,090.31	8,805.23	30,467.12		3,506.33		333,305.13
Iowa Northern.	736.43			30.40						781.91
Keokuk & Western.	40,329.05		16,683.52	10,418.36	1,700.20	2,000.03				73,014.17
Mason City & Ft. Dodge.	14,419.44	453.09	615.50	896.41	407.61	932.05				17,715.02
Minneapolis & St. Louis.	131,985.51	32,062.43	69,815.27	27,681.74	8,221.85	20,947.43		1,355.35		262,560.88
Omaha & St. Louis.	47,742.69		431.75	7,416.15	2,082.16	6,108.59		378.74		64,138.01
Ortuma & Kirksville.	810.13			5,501.81		18.96		52.37		5,931.93
Prairie du Chien & McGregor.	5,025.58	22	1.65	1,841.60	180.88	343.20				7,800.22
Sioux City & Northern.	27,017.98	25,094.02	2,066.73	3,308.63	1,100.16	7,638.64		901.55		68,819.71
Sioux City & Pacific.										1,139.90
Tabor & Northern.	841,880.97	102,931.27	294,569.90	502,887.09	68,452.68	217,245.59	2,030.35	22,345.59		1,942,775.37
Wabash.										18,427.05
NARROW GAUGE ROADS.										20,519.29
*Burlington & Northwestern.	16,070.56			721.58	750.03	893.29		30.52		18,427.05
Burlington & Western.	17,463.89			1,562.27	392.14	1,034.14		34.89		20,519.29
Chi., Ft. Madison & Des Moines.	251.65		2,080.09	53.89		46.65				2,453.21
Des Moines & Kansas City.	11,276.01			2,094.34		310.20		49.00		14,470.01
Des Moines & Northwestern.	24,098.68	35,619.22	15,064.21	5,610.55	481.50	1,221.50				102,097.45
Total.	\$ 10,282,363.28	\$ 1,216,213.18	\$ 2,274,089.00	\$ 2,854,700.14	\$ 645,493.06	\$ 1,587,728.22	\$ 108,123.85	\$ 183,222.58	\$ 282,875.77	\$ 19,848,614.26

*No report made. †Includes rails, ties, cattle guards, road crossings and signs.

TABLE No. VIII—CONTINUED.
B. MAINTENANCE OF EQUIPMENT.

RAILROADS.	Repairs and re- newals of loco- motives.	Repairs and re- newals of pas- senger cars.	Repairs and re- newals of freight cars.	Shop machinery, tools, etc.	Other expenses.	Total.
Burlington, Cedar Rapids & Northern.	133,787.10	42,321.05	126,709.30	8,240.10	10,639.91	313,903.49
Centerville, Moravia & Albia.	1,342,058.30		1,798,194.58			3,070,752.88
Chicago, Burlington & Quincy.	36,306.35	3,295.35	5,003.80			58,605.50
Chicago, Bur. & Kansas City.						169,300.20
*Ka's City, St. Jo. & Council Bluffs.						90,980.32
St. L., Keokuk & North-western.	37,292.31	13,736.15	35,714.93	1,599.90	217.43	6,177.81
Chicago, Iowa & Dakota.	601.00	13,040.92	59.93			2,600,840.80
Chicago, Milwaukee & St. Paul.	1,147,851.51	380,020.44	983,201.17	118,047.68		2,608,891.05
Chicago & Northwestern.	1,112,763.44	373,474.98	1,032,750.51	68,303.70		1,723,430.20
Chicago, Rock Island & Pacific.	644,028.02	372,751.32	790,050.26			375,289.94
Chicago, St. Paul & Kansas City.	257,838.25	44,095.84	493,403.40	6,165.50		648,033.37
Chicago, St. Paul, Minneapolis & Omaha.	94,074.71	44,074.71	372,840.20	23,300.18		443,708.09
Chicago, Santa Fe & California.	158,024.46	33,003.69	224,749.04			392.01
Clarinda & St. Louis.	154.22		45.26			1,287.12
Crooked Creek.	1,181.20		101.47	103.05		1,785.31
Des Moines & Northern.	1,006.06	397.05	393.10			2,127.90
Dubuque & Sioux City.	94,083.30	33,003.00	77,377.32	7,250.07		212,710.00
Hannington & Susquehanna.	6,833.33	19,102.97	74,485.09	2,178.60		111,970.40
Iowa Central.	74,980.17					170,746.32
Iowa Northern.						1,106.04
Keokuk & Western.	13,413.27	4,429.64	11,474.73			32,907.66
Mason City & Ft. Dodge.	3,284.97	1,342.95	3,338.83			7,970.27
Minneapolis & St. Louis.	46,472.02	15,053.26	96,100.84	2,470.20		121,086.06
Omaha & St. Louis.	40,625.84	3,129.70	30,070.39	3,202.07		77,056.16
Ortuma & Kirksville.	216.54		127.32			1,680.38
Sioux City & Northern.	1,738.60	435.35	1,106.09			3,272.04
Sioux City & Pacific.	8,078.02	1,391.45	11,401.33	5,270.59		32,141.99
Wabash.	539,181.01	272,110.89	814,100.13	85,167.54		1,878,248.98
NARROW GAUGE ROADS.						
Burlington & Northwestern.	1,500.56		1,889.03			3,470.59
Burlington & Western.	3,980.03		4,787.88			7,470.91
Chi., Ft. Madison & Des Moines.	218.57		265.50			454.10
Des Moines & Kansas City.	6,690.15		9,087.75			14,047.21
Des Moines & Northwestern.	9,959.35	3,014.80	6,357.54			19,331.68
Total.	\$ 5,628,545.07	\$ 1,733,962.53	\$ 6,280,111.59	\$ 927,647.90	\$ 179,503.93	\$ 14,718,013.02

*No report.

†Includes repairs and renewals of passenger cars.

TABLE No. VIII.—CONTINUED.
C. CONDUCTING TRANSPORTATION.

RAILROADS.	Wages of engine men and round-house men.	Fuel for locomotives.	Water supply for locomotives.	All other supplies for locomotives.	Wages of other trainmen.	All other train supplies.	Wages of switchmen, flagmen and watchmen.	Expense of telegraphers, dispatchers and operators.
Burlington, Cedar Rapids & Northern.	243,001.12	186,312.25	16,144.94	11,200.15	148,613.25	35,730.40	33,233.20	55,073.51
Centerville, Moravia & Albion.	1,000.00	820.17	34.53	97.61	640.33	148.10	148.10	148.10
Chicago, Burlington & Quincy.	1,318,701.95	1,811,921.70	225,433.82	606,615.37	1,230,084.73	540,034.52	641,017.71	318,715.11
Chicago, Burlington & Kansas City.	25,540.63	20,082.31	3,113.11	3,650.42	18,168.09	407.24	407.24	8,068.01
Kansas City, St. Jo. & Council Bluffs.	67,547.21	50,353.02	5,624.20	24,001.94	68,103.05	14,302.19	17,002.07	17,002.07
St. Louis, Keokuk & North Western.	2,266.83	2,901.14	68,450.00	175.50	1,431.25	72.34	72.34	310,007.20
Chicago, Iowa & Dakota.	1,770,000.30	1,008,325.45	107,001.80	60,427.09	1,420,831.12	120,028.97	600,163.80	310,007.20
Chicago & Northwestern.	1,049,007.43	2,014,922.30	197,001.80	73,604.53	1,420,000.21	217,068.02	680,448.50	310,007.20
Chicago, Rock Island & Pacific.	1,235,888.31	1,142,171.08	140,400.00	73,604.53	1,420,000.21	217,068.02	680,448.50	310,007.20
Chicago, St. Paul & Kansas City.	225,788.63	424,008.24	20,404.41	22,784.97	254,661.50	47,142.28	00,254.70	68,477.46
Chicago, St. Paul, Minneapolis & Omaha.	449,331.07	619,338.08	20,703.01	25,054.83	327,830.70	45,211.53	182,004.01	68,477.46
Chicago, Santa Fe & California.	300,083.78	282,406.98	18,900.00	16,702.84	305,212.13	27,290.84	167,585.70	61,343.71
Clarendia & St. Louis.	1,143.26	845.16	56.00	46.22	708.33	130.03	130.03	578.50
Crooked Creek.	1,806.25	1,078.30	210.00	342.33	900.00	250.77	250.77	578.50
Des Moines & Northern.	2,025.00	3,542.95	305.25	183.88	1,578.85	250.77	250.77	578.50
Dubuque & Sioux City.	147,608.27	143,046.91	8,901.25	7,332.89	118,028.05	22,700.01	24,428.80	33,748.03
Humboldt & Shenandoah.	12,575.41	11,853.42	163.54	874.54	12,750.25	802.95	301.67	301.67
Iowa Central.	117,570.61	92,001.00	4,932.21	8,504.70	84,524.12	10,131.00	10,927.50	30,032.10
Iowa Northern.	1,380.00	10,025.50	150.00	150.00	430.00	100.00	100.00	10,630.24
Keokuk & Western.	24,370.72	16,104.10	2,250.00	748.52	17,300.80	100.00	100.00	10,630.24
Mason City & Ft. Dodge.	7,118.41	6,275.04	1,100.03	307.64	4,244.86	14,300.17	24,185.82	1,042.03
Minneapolis & St. Louis.	88,343.44	95,733.52	9,807.70	5,033.87	64,474.88	0,712.08	9,025.08	22,138.53
Omaha & St. Louis.	40,553.57	81,081.04	5,647.60	3,221.80	43,263.39	0,712.08	9,025.08	7,573.80
Ottumwa & Kirkville.	12,138.44	01.52	01.52	328.45	13,143.97	401.03	1,412.08	147.70
Sioux City & Northern.	1,304.97	10,340.41	122.30	528.45	9,811.86	401.03	1,412.08	147.70
Sioux City & Pacific.	28,544.10	37,198.00	1,300.44	1,063.22	18,226.33	3,028.86	10,257.77	7,160.40
Tabor & Northern.	1,230.75	622.10	1,300.44	1,063.22	450.00	62,746.40	401,000.28	230,038.44
Wabash.	1,066,641.01	687,710.02	30,220.05	53,253.41	703,317.78	62,746.40	401,000.28	230,038.44
NARROW GAUGE ROADS.								
Burlington & Northwestern.								
Burlington & Western.								
Chicago, Ft. Madison & Des Moines.								
Des Moines & Kansas City.								
Des Moines & Northwestern.								
Total.	\$ 4,880,738.15	\$ 40,840,945.77	\$ 783,132.95	\$ 1,054,825.03	\$ 7,085,446.00	\$ 1,310,304.07	\$ 2,003,172.00	\$ 2,003,172.00

* No report made. † Includes fuel and supplies for locomotives. ‡ Includes all other train supplies. § Includes wages of engine men, firemen, roundhousemen, fuel for locomotives, water supply for locomotives and all other supplies for locomotives. ¶ Includes wages of trainmen, all other train supplies and wages of switchmen, flagmen and watchmen.

TABLE VIII.—CONTINUED.
C. CONDUCTING TRANSPORTATION.—CONTINUED.

RAILROADS.	Wages of station agents and inspectors.	Station supplies.	Switching charges, fuel.	Car balance.	Loss and damage.	Injuries to persons.	Barges, boats, tugs, etc.	Other expenses.	Total.
Burlington, Cedar Rapids & Northern.	150,273.51	40,326.81	15,007.45	12,034.28	12,060.53	406,750.80	105.50	2,565,062.50	902,215.14
Centerville, Moravia & Albion.	222.55	11.22	17.40	111.28	275.00	296.00		105.50	5,772.51
Chicago, Burlington & Quincy.	1,100,026.57	608,478.73	3,025.34	7,203.38	9,037.91	296.00		105.50	0,010,948.00
Chicago, Burlington & Kansas City.	8,215.01	3,025.34	15,007.45	12,034.28	12,060.53	406,750.80	105.50	2,565,062.50	902,215.14
Kansas City, St. Jo. & Council Bluffs.	58,250.27	4,788.33	15,007.45	12,034.28	12,060.53	406,750.80	105.50	2,565,062.50	902,215.14
St. Louis, Keokuk & North Western.	1,774.17	175.40	175.40	34.00	407.87	3,513.96		105.50	12,034.28
Chicago, Iowa & Dakota.	1,170,420.50	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Chicago, Milwaukee & St. Paul.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Chicago & Northwestern.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Chicago, Rock Island & Pacific.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Chicago, St. Paul & Kansas City.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Chicago, St. Paul, Minneapolis & Omaha.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Chicago, Santa Fe & California.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Clarendia & St. Louis.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Crooked Creek.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Des Moines & Northern.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Dubuque & Sioux City.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Humboldt & Shenandoah.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Iowa Central.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Iowa Northern.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Keokuk & Western.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Mason City & Ft. Dodge.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Minneapolis & St. Louis.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Omaha & St. Louis.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Ottumwa & Kirkville.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Sioux City & Northern.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Sioux City & Pacific.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Tabor & Northern.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
Wabash.	1,170,255.00	181,470.35	341,172.50	207,603.58	174,482.03	182,776.77	7,000.10	42,480.55	8,008,432.30
NARROW GAUGE ROADS.									
Burlington & Northwestern.									
Burlington & Western.									
Chicago, Ft. Madison & Des Moines.									
Des Moines & Kansas City.									
Des Moines & Northwestern.									
Total.	\$ 4,078,827.50	\$ 1,311,040.56	\$ 614,810.25	\$ 1,407,078.00	\$ 671,905.81	\$ 1,351,896.33	\$ 11,420.04	\$ 828,494.91	\$ 40,253,014.00

* Includes loss and damage. † Includes station supplies. ‡ Includes in station supplies.

TABLE No. VIII.—

D. GENERAL

RAILROADS.	Salaries of officers.	Salaries of clerks.	General office ex- penses and sup- plies.	Agencies, includ- ing salaries and rent.	Advertising.	Commissions.
Burlington, Cedar Rap. & N. Centerville, Mor. & Albia...	\$ 44,080.16	\$ 42,800.02	\$ 8,017.38	\$ 6,854.83	\$ 9,108.84	\$ 20,868.67
Chicago, Burlington & Q...	200.00	550.63			13.25	
Chicago, Bur. & K. C.	4,346.05	916,560.20	109,807.65	271,614.20	167,583.91	
Kansas City, St. J. & C. B.		8,066.22	2,820.69	266.04	1,014.40	
St. Louis, Keokuk & N. W.	13,777.68	26,000.11	8,027.08	14,847.03	22,797.68	4,403.42
Chicago, Iowa & Dakota...	3,062.40					
Chicago, Milwaukee & St. P.	294,336.58	27,022.53	17,465.14	257,988.71	55,578.45	
Chicago & Northwestern...	175,142.97	302,500.09	105,735.25	208,370.06	100,074.04	144,970.63
Chicago, Rock Island & P.	2379,325.57		3,604,238.56			
Chicago, St. P. & K. O.	1139,303.18	27,447.08	150,089.45	75,436.33	32,660.88	
Chic., St. Paul, Minn. & O.	76,608.80	85,307.70	24,752.51	52,415.56	13,460.19	17,388.28
Chicago, Santa Fe & Cal.	52,234.04	103,285.79	22,121.54	30,119.13	10,202.70	24,008.06
Clarksburg & St. Louis...	78.00					
Crooked Creek...	2,000.00	1,200.00	88.30			
Des Moines & Northern...	11,943.00		90.03	775.07	230.65	
Dubuque & Sioux City...	34,323.25	46,151.09	13,088.50	28,804.24	6,016.27	2,658.19
Humeston & Shenandoah...	7,360.84	1,198.87	401.72		1,011.18	
Iowa Central...	20,563.60	23,623.18	4,393.84	6,160.08	1,498.55	3,070.30
Iowa Northern...	750.00	450.00	390.00			
Keokuk & Western...	113,063.28		1,773.62			2,303.53
Mason City & Ft. Dodge...	5,224.06	760.00	1,382.45		274.25	
Minneapolis & St. Louis...	24,072.20	19,476.63	6,938.81	15,905.41	3,254.37	
Omaha & St. Louis...	8,309.00	9,170.82	764.38	566.26	58.52	2,841.37
Ottumwa & Kirkville...			3,973.64			
Prairie du Chien & McG...	10,000.00					
Sioux City & Northern...	4,391.64	3,959.45	994.22	120.19	708.97	
Sioux City & Pacific...	4,796.11	8,192.23	1,240.84	2,756.75	861.33	1,367.83
Tabor & Northern...						
Wabash...	54,312.56	41,008.05	8,890.84	258,042.32	61,617.30	96,315.14
NARROW GAUGE ROADS.						
Burlington & Northwestern...			4,837.31		120.68	
Burlington & Western...			4,497.11		193.40	
Chicago, Ft. Mad. & D. M.	3791.00		186.49			
Des Moines & Kansas City...	1,200.00	1,304.85	230.19			
Des Moines & Northwestern...	7,700.00	1,650.80	1,531.94	1,035.92	64.00	
Total	\$1,721,920.13	\$1,522,453.91	\$281,840.95	\$1,940,928.42	\$30,500.32	\$353,481.70

* Includes salaries of officers.

† Includes printing.

‡ Including salaries of officers.

§ Including advertising.

|| Including in general office expenses and supplies.

** \$10,484.19 of this item is stock yard and elevator expense.

†† \$1,735.00 of this item is stock yard and elevator expense.

‡‡ \$5,018.53 of this item is stock yard and elevator expense.

OPERATING EXPENSES.

EXPENSES.

Insurance.	Expenses of traffic associations.	Rents for tracks, yards and termi- nals.	Rentals not other- wise provided for	Legal expenses.	Stationery and printing.	Other general ex- penses.	Total.
\$ 9,000.00	\$ 3,000.00	\$ 4,612.50	\$ 3,070.94	\$ 7,802.71	\$ 3,806.21	\$ 1,213.33	\$ 196,414.70
8.45		1,865.53			445.57	4.03	2,867.46
56,714.80	18,293.69			129,800.63		20,530.05	1,732,083.27
1,117.28	54.72	6,898.61		2,302.28		191.01	27,018.06
2,878.06	1,022.33	130,848.50		6,005.01		1,228.93	142,841.54
							297,263.40
	206.84			50.75	205.15		4,631.23
57,130.24	50,665.44	349,543.41	60,470.80	73,132.57	146,873.79	200,630.48	1,692,835.14
1,505.38	49,590.75	56,303.97	10,744.15	98,919.22	175,313.63	3,430.94	1,431,278.68
9,600.52	14,301.66			63,461.06	135,141.18	177,942.46	1,366,199.73
				14,803.42	47,141.62	77,022.90	596,810.10
12,004.51	15,030.84	88,860.28	19,634.06	28,007.50	50,864.52	2,008.12	487,150.69
20,870.29	15,344.66	531,000.22	943.00	41,214.31	35,010.13	240,119.04	696,093.31
			51.00	496.06	35.21	103.90	832.31
6.09				406.00	141.86	171.90	4,008.09
841.61	206.45			1,440.00	808.73		20,903.66
8,084.63	3,105.30			38,480.51	21,507.03	14,282.66	216,311.60
873.50				450.50			10,374.61
3,135.37	1,541.06	16,181.25	1,505.25	17,536.04	20,404.80	9,324.19	128,997.51
							1,560.00
1,049.72		5,301.54		4,003.73	22,054.66	319.51	30,202.90
	981.77			287.50	1,167.30		9,468.29
4,602.25	1,076.48			10,606.93	13,504.67	2,980.09	102,449.74
3,106.89		11,940.68	1,816.84	9,674.32	2,484.53	1,585.77	82,500.00
137.74				40.00	45.33		3,296.70
							10,000.00
6.09	2,285.06		1,529.78	2,621.11	1,935.13	626.42	11,856.32
					4,597.04		30,050.07
30,812.58			22,500.90	41,807.67	15,619.26	32,244.61	667,023.90
273.35						.61	5,311.47
294.10							4,054.61
							1,215.92
1,253.40	327.62			1,226.76	1,949.20	775.14	7,608.66
	451.83		3,599.40	1,080.93	1,507.63		19,507.47
\$ 273,477.05	\$ 178,368.08	\$ 1,128,713.45	\$ 130,168.12	\$ 592,004.27	\$ 682,442.07	\$ 562,401.44	\$ 10,147,936.79

TABLE No. VIII.—OPERATING EXPENSES.
E. RECAPITULATION.

RAILROADS.	CHARGEABLE TO PASSENGER TRAFFIC.				CHARGEABLE TO FREIGHT TRAFFIC.				Total.	Grand total.
	Maintenance of structures.	Maintenance of equipment.	Conducting transportation.	General expenses.	Total.	Maintenance of structures.	Maintenance of equipment.	Conducting transportation.	General expenses.	Total.
Burl. Ced. R. & N.	247,847.02	84,367.16	296,590.20	79,405.89	708,210.27	468,523.08	229,536.33	605,615.88	87,008.81	1,448,083.00
Cent. Mor. & A.	2,310.96	140.32	915.27	728.78	4,115.33	6,950.05	1,031.77	2,807.24	2,140.08	13,000.64
Chic. B. & Q.	1,202,715.70	1,065,027.29	3,128,286.91	600,947.24	5,998,086.91	2,279,141.93	2,065,723.65	5,801,560.68	1,131,758.03	11,308,163.69
Chic. B. & O.	29,956.33	10,029.49	29,957.16	10,452.00	80,473.87	47,171.01	17,600.01	60,868.26	10,565.07	151,204.35
*K. C. St. J. & C.B.	62,622.68	26,444.88	189,131.49	102,514.70	380,713.75	122,506.75	60,535.44	412,330.73	154,720.79	700,292.69
St. L. R. & N.W.	4,130.25	1,044.42	3,085.81	1,157.80	9,398.38	12,417.79	4,033.39	9,019.60	3,473.43	19,302.19
Chic. Iowa & D.	1,175,053.48	788,420.15	2,540,196.05	701,746.08	5,211,415.66	1,944,668.61	1,851,729.05	6,412,236.25	901,078.16	11,109,712.67
Chic. Mil. & St. P.	1,186,221.15	611,307.08	2,088,771.80	472,316.70	4,358,636.73	2,530,732.56	1,907,403.97	6,319,049.02	858,961.86	7,455,192.63
Chic. R. I. & P.	1,005,093.62	624,306.88	2,288,199.38	531,802.91	4,550,263.09	1,506,413.29	1,008,872.32	3,490,549.02	828,306.89	7,455,192.63
C. St. P. & K. C.	113,440.53	87,773.41	428,777.52	250,701.86	880,963.72	258,125.54	287,607.33	1,436,350.20	310,108.24	2,498,191.62
C. St. P. & M. & O.	515,332.28	160,754.26	829,377.95	198,094.72	1,704,479.31	809,400.70	487,600.01	1,387,967.18	288,156.27	2,943,583.25
C. Santa F. & C.	176,280.78	80,411.03	402,754.54	251,381.85	910,728.00	419,950.91	356,337.06	1,104,729.69	674,701.16	2,565,741.19
Clarinda & St. L.	147.35	50.65	1,217.28	298.05	1,623.33	542.07	151.96	2,045.01	824.16	4,263.20
*Crooked Creek.	3,144.81	632.40	4,971.50	7,585.61	16,354.41	5,080.68	1,075.81	8,607.40	12,388.05	28,800.44
Des Moines & N.	196,516.15	71,334.35	201,065.28	100,263.00	569,260.78	295,270.80	141,288.55	434,667.40	116,140.60	1,006,311.49
Dubuque & S. C.	23,160.77	3,882.34	18,007.27	4,283.59	48,803.97	33,238.02	8,388.96	46,000.54	6,121.02	84,034.51
Hum. & Shen.	95,682.82	35,471.57	105,298.51	36,004.29	272,457.90	257,912.30	136,274.75	417,710.88	92,062.82	900,890.45
Iowa Northern.	46,671.98	13,007.57	46,533.41	10,290.10	126,503.06	30,942.70	10,000.00	47,928.47	11,123.80	104,065.18
Keokuk & West.	9,226.02	2,703.03	12,706.48	4,168.75	29,703.80	8,478.40	5,213.29	24,287.81	4,531.54	31,255.14
Mason C. & Ft. D.	135,801.05	30,314.75	188,029.18	44,033.11	288,235.40	169,750.52	72,742.20	244,287.50	68,306.23	560,185.87
Min. & St. L.	12,037.20	9,177.42	40,761.74	11,253.82	73,822.18	52,080.81	67,338.74	234,914.08	41,079.78	295,027.41
Omaha & St. L.	222.61	420.00	2,081.30	824.18	3,548.18	667.85	1,200.29	6,543.88	2,472.52	10,644.54
Ortuma & Kir.	2,808.05	1,001.34	12,443.51	4,290.85	21,573.65	4,992.17	2,310.80	23,895.07	7,575.17	38,743.21
P. du C. & McG.	37,233.23	14,421.49	87,000.25	15,712.84	154,970.80	31,574.49	17,730.20	85,770.82	14,357.23	149,402.75
Sioux City & N.	675,641.44	504,564.64	1,360,808.59	308,814.22	2,849,828.89	1,297,732.03	1,373,784.34	3,853,354.25	350,100.67	6,853,092.19
Sioux City & P.	8,661.14	1,634.00	7,416.21	2,495.67	20,207.02	9,706.81	1,842.50	8,284.28	2,814.26	22,807.80
Tabor & North.	9,840.27	3,580.04	14,256.14	2,378.21	20,100.60	10,670.02	3,884.87	15,454.29	2,576.40	22,807.80
Wabash.	113.54	515.72	303.97	1,541.53	2,475.76	1,824.80	300.62	1,547.17	911.95	3,359.77
Burl. & N. W.	908.22	4,012.51	7,005.84	2,088.71	18,095.64	9,301.43	10,032.70	17,514.50	5,549.35	42,308.98
C. Ft. M. & D. M.	4,877.58	6,908.50	25,420.81	6,805.80	78,154.30	61,288.48	12,333.00	42,970.41	12,701.58	129,260.50
Des M. & N. W.	40,838.97	6,908.50	25,420.81	6,805.80	78,154.30	61,288.48	12,333.00	42,970.41	12,701.58	129,260.50
Total	6,945,314.36	4,254,613.70	15,457,929.09	3,773,877.44	20,431,734.59	12,647,027.47	10,291,543.11	33,137,205.40	80,215,215.76	802,201,081.83
*No report made.										802,201,081.83

TABLE No. VIII.—OPERATING EXPENSES—CONTINUED.

E. RECAPITULATION—CONTINUED.

RAILROADS.	Operating expenses per mile of road.	Operating expenses per train mile.	Proportion of operating expenses to taxes for Iowa.	Percentage of expenses to earnings.	Net earnings per train mile—cents.
Burlington, Cedar Rapids & Northern	2,280.56	75.687	2,123,000.11	68.730	34.8
Centerville, Moravia & Albia	710.42	1.39	18,315.30	161.5	74.3
Chicago, Burlington & Quincy	4,871.60	50.115	4,035,010.48	61.3	21.15
Chicago, Burlington & Kansas City	1,032.00	.65	120,276.77	74.07	19
Kansas City, St. Jo & Council Bluffs	3,738.82	1.12	214,455.74	71.54	19.06
St. Louis, Keokuk & Northwestern	4,280.46	1.15	53,415.58	68.07	38
Chicago, Iowa & Dakota	1,486.49	1.12	41,195.70	90.05	.....
Chicago, Milwaukee & St. Paul	2,001.00	1.12	4,711,313.75	61.90	.....
Chicago & Northwestern	4,005.68	.....	4,836,258.90	64.36	.....
Chicago, Itoek Island & Pacific	3,578.08	.78	6,037,141.60	67.00	30
Chicago, St. Paul & Kansas City	3,763.00	.62	1,389,722.72	75.22	28.57
Chicago, St. Paul, Minneapolis & Omaha	3,345.90	.38	451,297.94	68.07	38
Chicago, Santa Fe & California	6,871.26	1.08	148,553.33	77.07	31.24
Clarinda & St. Louis	273.79	.39	3,987.08	158.00	14.57
Crooked Creek	1,085.20	.....	18,548.32	70.00	.....
Des Moines & Northern	2,575.29	.76	46,013.63	75.90	.....
Dubuque & Sioux City	1,085.20	.76	1,553,700.97	75.30	21.919
Hamilton & Shenandoah	1,391.75	.74	141,363.76	80.10	19.070
Iowa Central	2,333.84	.65	938,616.73	73.22	23.74
Iowa Northern	1,139.86	.....	7,905.44	.....	.....
Keokuk & Western	1,507.34	.....	120,867.23	63.44	.....
Mason City & Ft. Dodge	673.50	.....	71,177.40	65.02	.....
Minneapolis & St. Louis	1,310.27	.72	260,442.10	62.26	40.6
Omaha & St. Louis	3,237.65	.67	224,041.23	78.03	45.24
Ottumwa & Kirksville	1,182.73	.....	15,646.56	58.00	.....
Prairie du Chien & McGregor	628.76	.74	4,844.48	.....	.....
Sioux City & Northern	2,833.57	.97	244,780.23	56.05	67.28
Sioux City & Pacific	517.23	.....	4,546.43	148.65	.....
Tabor & Northern	5,032.11	.....	935,052.60	72.44	.....
Wabash	1,265.64	.....	44,454.95	65.533	.....
Burlington & Northwestern	1,265.64	.....	65,032.71	90.8	.....
Burlington & Western	137.02	.....	6,166.18	107	.....
Chicago, Ft. Madison & Des Moines	540.04	.48	50,398.33	87.54	66.400
Des Moines & Kansas City	1,819.51	.....	212,074.00	96.98	.....
Des Moines & Northwestern	1,819.51	.....	212,074.00	96.98	.....
Total	28,510,702.70	.....	28,510,702.70	.....	.....

*From last year's report.

TABLE No. IX.—PASSENGER

RAILROADS.	PASSENGER TRAFFIC.							
	Number of passen- gers carried earn- ing revenue.	Number of passen- gers carried one mile.	Average distance carried.	Total passenger revenue.	Average amount received from each passenger.	Average receipts per passenger per mile—cents.	Estimated cost of carrying each passenger one mile—cents.	Passenger earnings per mile of road.
Burlington, O. R. & N.	556,023	26,799,881	48.199	701,001.48	1.26	2.615	2.605	815.98
Centerville, M. & A.	5,894	102,819	17.7	2,621.40	.45	2.550	.4	155.35
Chicago, Bur. & Q.	7,142,127	278,083,847	37.54	6,155,219.79	.86	2.213	3.121	1,538.42
Chicago, Bur. & K. C.	125,972	3,598,829	30.39	66,435.74	.52	2.586	3.342	301.84
K. C., St. Jo. & C. B.	411,704	19,309,177	47.119	635,942.58	1.30	2.762	2.502	2,063.02
St. L., K. & N. W.	282,771	14,208,426	50.25	311,351.45	1.10	2.191	3.289	1,396.77
Chicago, Iowa & D.	15,804	169,180	10.704	5,477.24	.34	3.247	5.821	271.79
Chicago, Mil. & St. P.	7,505,946	259,389,345	34.16	5,981,639.36	.79	2.333	2.033	1,057.42
Chicago & N. W.	12,213,827	269,694,790	23.96	6,334,364.47	.51	2.165	1.787	1,746.62
Chicago, R. I. & P.	4,460,312	262,772,606	45	4,396,996.95	.97	2.149	.....	1,552.62
Chicago, St. P. & K. C.	1,217,175	42,081,253	34.57	848,145.07	.99	2.32	2.09	1,281.33
Chicago, St. P., M. & O.	1,394,665	66,764,929	47.87	1,657,845.11	1.18	2.483	2.553	1,389.25
Chic., Santa Fe & C.	340,558	29,342,470	86.16	682,907.92	2.00	2.327	3.310	1,626.42
Clarinda & St. Louis.	3,092	44,330	14.33	1,293.21	.41	2.94	3.310	60.14
Des Moines & N.	17,218	382,887	28	10,100.23	.58	2.637	4.213	242.73
Dubuque & Sioux C.	531,341	21,832,601	41.09	529,667.34	.99	2.429	2.699	1,064.79
Humeston & S.	37,730	992,247	26.3	26,844.89	.71	2.715	3.64	389.73
Iowa Central.	373,698	9,160,794	24.5	231,587.73	.61	2.526	2.972	564.49
Iowa Northern.	13,314	46,599	3.5	1,664.32	.12	3.428	.....	280.66
Keokuk & Western.	132,633	2,661,461	21	74,946.05	.56	2.816	4.753	507.42
Mason City & Ft. D.	36,297	697,465	19	22,513.56	.62	3.228	4.402	298.50
Minneapolis & St. L.	690,449	13,831,892	27.6	308,562.33	.61	2.231	2.807	1,036.03
Omaha & St. Louis.	94,550	4,278,316	45.25	105,644.41	1.11	2.469	1.725	728.58
Ottumwa & Kirkville.	11,210	112,100	10	3,146.90	.28	2.897	.....	262.24
Sioux C. & Northern.	6,695	329,627	49.9	7,541.37	1.14	2.28	6.54	78.81
Sioux City & Pacific.	305,034	8,621,439	42	223,702.65	1.09	2.625	1.819	2,444.03
Taber & Northern.	3,728	32,799	8.79	1,268.65	.34	3.871	.....	144.32
Wabash.	3,115,604	140,183,068	47.9	3,177,362.68	1.01	2.130	1.800	1,654.01
NARROW GAGE ROADS.								
Burlington & N. W.	56,821	416,902	.....	17,497.50	.31	.....	.....	336.03
Burlington & W.	23,455	414,895	.....	11,990.33	.51	.....	.....	169.59
Chicago, Ft. M. & D. M.	.....	.....	.....	865.35	.....	.....	.....	19.53
Des Moines & K. C.	35,286	629,328	24.89	17,734.81	.70	2.82	.....	219.64
Des Moines & N. W.	61,731	1,397,462	22.637	39,818.22	.64	2.840	5.645	429.56
Total.	540,922,245	1,446,350,454	.....	\$ 22,453,771.19	.....	.....	.....	.....

AND FREIGHT AND TRAIN MILEAGE.

RAILROADS.	FREIGHT TRAFFIC.									
	Passenger earn- ings per train mile—cents.	Number of tons carried at freight earning revenue.	Number of tons carried one mile.	Average distance haul of one ton, in miles.	Total freight rev- enue.	Average amount received for each ton of freight.	Average receipts per ton per mile —cents.	Estimated cost of carrying one ton one mile—cents.	Freight earnings per mile of road.	Freight earnings per train mile.
Burlington, O. R. & N.	86,501	1,313,399	187,784,707	142.98	\$ 2,237,911.18	1.71	1.302	.771	2,157.78	1,20,836
Centerville, M. & A.	164,845	22,749	385,571	17	6,857.04	.30	1.775	.374	284.89	20,980
Chicago, Bur. & Q.	113,282	11,391,874	1,908,070,288	178.38	10,608,697.31	1.75	1.366	.819	3,836.02	1,56,178
Chicago, Bur. & K. C.	47,689	183,517	12,016,632	71.7	397,267.34	1.13	1.394	1.222	942.98	65,189
K. C., St. Jo. & C. B.	115,989	900,985	72,995,977	85.11	930,118.12	1.07	1.265	1.516	3,039.34	2,19,813
St. L., K. & N. W.	65,314	1,151,446	135,094,988	111.3	1,160,217.81	1.01	.858	.681	5,093.14	1,76,330
Chicago, Iowa & D.	79,978	30,754	347,400	12.98	36,283.69	1.35	10.441	8.592	1,069.10	1,34,627
Chicago, Mil. & St. P.	81,608	9,292,912	1,842,799,845	198.30	18,337,099.51	1.97	.965	.088	3,241.57	1,49,072
Chicago & N. W.	104,457	13,450,324	2,005,751,138	131.20	19,864,151.89	1.47	.977	.581	4,672.89	1,07,155
Chicago, R. I. & P.	87,219	6,540,795	1,265,237,852	223	12,209,175.70	2.22	.666	.....	3,934.16	1,02,084
Chicago, St. P. & K. C.	79,974	1,482,239	423,789,894	285.07	3,046,698.94	2.05	.73	.542	3,906.58	98,027
Chicago, St. P., M. & O.	161,758	2,847,742	499,181,621	164.76	4,717,711.77	1.65	1.606	.697	3,406.38	1,58,529
Chic., Santa Fe & C.	86,380	1,813,678	395,387,692	218	3,649,428.12	2.01	.923	.649	7,079.03	1,60,172
Clarinda & St. Louis.	8,679	5,387	89,540	16.89	2,432.71	.45	2.832	5.19	112.68	16.26
Des Moines & N.	40	39,963	690,513	24	46,803.86	1.59	.7	.4	1,136.98	2.39
Dubuque & Sioux C.	77,941	819,769	126,089,691	153.81	1,330,610.66	1.62	1.035	.727	2,219.88	1,13,816
Humeston & S.	49,473	190,802	9,684,513	76.6	129,226.81	1.62	1.334	.868	1,383.86	1,23,685
Iowa Central.	70,193	1,042,195	130,491,926	121.4	1,362,740.51	1.25	1.639	.715	2,583.19	1,19,289
Iowa Northern.	19,611	62,823	279,880	3.9	9,423.41	.15	4.283	.....	1,589.11	94,080
Keokuk & Western.	38,37	243,817	16,450,309	67	218,387.02	.89	1.308	.638	1,478.58	1,60,736
Mason City & Ft. D.	50,831	75,332	2,500,224	31.49	66,324.09	.90	2.881	1.333	723.00	1,34,13
Minneapolis & St. L.	70,828	882,615	77,067,412	87.3	1,101,919.68	1.34	1.430	.727	3,092.75	1,00,894
Omaha & St. Louis.	117,624	642,530	71,178,561	119.775	485,776.77	.75	.682	.556	3,530.18	1,01,797
Ottumwa & Kirkville.	20,849	291,397	2,419,764	12	21,193.94	.19	.877	.....	1,706.08	1,40,251
Sioux C. & Northern.	97.99	145,270	5,397,859	41.15	108,263.88	.74	1.81	.64	1,131.52	2,15,58
Sioux City & Pacific.	155,613	377,420	19,494,024	52	254,368.40	.67	1.307	.768	2,372.12	1,78,222
Taber & Northern.	.....	1,621	14,248	8.79	1,632.80	.95	10.898	.....	176.65	.....
Wabash.	88,046	6,832,358	1,430,197,352	200.3	9,258,022.51	1.35	.647	.479	4,819.30	1,27,070
NARROW GAGE ROADS.										
Burlington & N. W.	79.4	.....	.....	.....	48,404.22	.....	.....	.....	641.04	62.4
Burlington & W.	48	.....	.....	.....	45,321.61	.....	.....	.....	56.79	61
Chicago, Ft. M. & D. M.	19.9	.....	.....	.....	4,383.86	.....	.....	.....	403.17	64,912
Des Moines & K. C.	78,644	28,563	1,651,964	57.84	45,155.41	1.58	2.73	.....	1,415.63	1,55,224
Des Moines & N. W.	97,051	105,609	5,280,890	60	161,382.90	1.52	3.066	2.403	72,813.48	41,47.05
Total.	60,818,967	10,704,164,010	.....	.....	\$160,853,653.60	.....	.....	.....	.....	.....

TABLE No. IX—PASSENGER AND

RAILROADS.	PASSENGER AND FREIGHT REVENUE.	
	Passenger and freight revenue.	Same per mile of road.
Burlington, Cedar Rapids & Northern.....	2,988,912.66	2,827.70
Centerville, Moravia & Albia.....	9,478.44	393.30
Chicago, Burlington & Quincy.....	25,852,827.70	5,030.91
Chicago, Burlington & Kansas City.....	273,902.68	1,244.82
Kansas City, St. Jo. & Council Bluffs.....	1,472,060.70	4,770.41
St. Louis, Keokuk & Northwestern.....	1,471,509.26	6,450.91
Chicago, Iowa & Dakota.....	41,760.93	1,573.88
Chicago, Milwaukee & St. Paul.....	24,318,648.87	4,298.99
Chicago & Northwestern.....	26,198,510.35	6,157.23
Chicago, Rock Island & Pacific.....	16,650,142.05	4,982.81
Chicago, St. Paul & Kansas City.....	3,894,843.41	4,519.69
Chicago, St. Paul, Minneapolis & Omaha.....	6,375,536.88	4,588.94
Chicago, Santa Fe & California.....	4,322,236.04	8,396.00
Clarinda & St. Louis.....	8,715.92	167.73
Crooked Creek.....		
Des Moines & Northern.....	56,994.00	1,407.69
Dubuque & Sioux City.....	1,860,278.00	3,192.58
Hameston & Shenandoah.....	150,071.70	1,635.11
Iowa Central.....	1,534,328.24	3,044.06
Iowa Northern.....	11,087.74	1,869.77
Keokuk & Western.....	293,333.07	1,986.00
Mason City & Ft. Dodge.....	89,038.19	967.89
Minneapolis & St. Louis.....	1,419,473.91	3,835.93
Omaha & St. Louis.....	561,421.18	4,102.03
Ottumwa & Kirksville.....	24,339.94	2,028.33
Prairie du Chien & McGregor.....		
Sioux City & Northern.....	115,805.25	1,210.34
Sioux City & Pacific.....	478,101.11	4,456.76
Tabor & Northern.....	2,821.48	220.98
Wabash.....	12,435,415.19	6,468.03
NARROW GAUGE ROADS.		
Burlington & Northwestern.....	65,901.72	1,265.63
Burlington & Western.....	57,311.94	
Chicago, Ft. Madison & Des Moines.....	5,149.31	114.42
Des Moines & Kansas City.....	62,860.22	561.51
Des Moines & Northwestern.....	201,290.52	1,764.91
Total.....	123,307,424.60	

FREIGHT AND TRAIN MILEAGE—CONTINUED.

PASSENGER AND FREIGHT.					
Passenger and freight earnings.	Same per mile of road.	Gross earnings from operation.	Same per mile of road.	Expenses.	Expense per mile of road.
3,111,754.36	2,978.77	3,128,086.72	2,908.93	2,150,904.33	2,061.29
10,601.04	439.07	10,601.04	439.87	17,121.16	470.42
27,619,283.49	5,374.45	28,228,424.02	5,494.83	25,035,140.14	4,871.90
305,205.40	1,387.08	312,778.44	1,421.67	231,978.22	1,032.69
1,371,529.51	5,102.36	1,894,578.97	5,859.62	1,151,555.70	3,786.81
1,329,978.91	6,716.32	1,577,333.60	6,984.20	1,130,930.44	4,280.46
43,408.13	1,640.30	43,743.60	1,640.30	30,300.19	1,486.49
26,318,621.97	4,652.19	26,473,486.44	4,670.92	16,410,829.03	2,901.66
27,314,526.37	6,419.51	27,421,103.46	6,444.58	17,043,868.85	4,005.68
17,505,586.74	5,217.70	17,960,793.23	5,296.13	12,094,405.14	2,578.08
4,129,117.11	4,887.91	4,225,664.81	5,002.60	3,178,883.34	3,763.00
6,054,307.71	4,780.53	6,768,784.00	4,871.98	4,547,802.50	3,345.40
4,480,385.77	8,706.96	4,504,301.00	8,845.72	3,545,560.22	6,871.26
3,715.95	172.83	3,715.95	172.83	5,880.33	273.78
		21,517.04			
58,574.04	1,407.69	58,574.45	1,409.46	45,155.38	1,085.29
1,960,462.35	3,284.68	2,000,550.22	3,339.53	1,506,511.49	2,512.56
165,568.23	1,734.60	166,091.03	1,739.45	139,842.51	1,391.75
1,587,564.84	3,149.68	1,604,366.69	3,183.91	1,176,348.30	2,333.84
11,087.74	1,869.77	11,087.74	1,869.77	6,756.25	1,129.86
311,064.11	2,112.35	364,872.85	2,470.50	231,406.70	1,567.34
10,086.89	1,021.50	10,086.89	1,021.50	61,061.94	673.50
1,507,124.20	4,028.78	1,507,124.20	4,098.78	948,991.27	2,379.23
615,775.60	4,246.72	615,831.55	4,247.11	409,450.50	3,266.14
24,404.72	2,033.73	24,404.72	2,033.73	14,192.72	1,182.73
		55,492.15			
115,912.73	1,211.46	116,204.98	1,215.53	60,316.86	628.30
517,350.95	4,816.15	534,465.99	4,975.48	304,382.55	2,831.57
3,058.47	347.94	3,058.47	347.94	4,546.43	517.22
12,352,872.40	6,946.30	13,352,872.40	6,946.30	9,673,221.18	5,032.11
65,901.72	1,265.63	65,901.72	1,265.63	62,722.18	
62,733.40		62,820.40			
5,732.32	127.38	5,732.32	127.38	6,100.18	197.02
68,749.50	613.83	69,089.02	616.87	60,484.62	546.04
215,886.16	1,845.60	215,886.16	1,876.19	297,423.82	1,319.56
Total.....	141,353,325.64	143,500,341.73		101,572,419.43	

TABLE No. IX.—PASSENGER, AND FREIGHT

RAILROADS.	TRAIN					
	Miles run by passenger trains.	Miles run by freight trains.	Miles run by mixed trains.	Total mileage trains earning revenue.	Miles run by switching trains.	Miles run by construction and other trains.
Burlington, Cedar R. & N. Centerville, Moravia & A. Chl., Burlington & Q. . . .	943,609	1,741,225	169,800	2,854,634	351,000	54,586
Chl., Bur. & K. C.	3,571	10,715		14,286		
K. C., St. Jo. & C. Huffs St. L., Keokuk & N. W. . . .	6,970,130	13,195,619		20,065,758		30,000,758
Chl., St. P. & Kansas City	138,469	218,947		357,416		2,400
Chl., St. P. & Min. & Omaha	594,411	425,870		1,020,281	285,075	88,031
Chl., St. P. & Min. & Omaha	336,764	627,302	36,074	984,740		5,946
Chicago, Iowa & Dakota	8,960	26,951		35,911		35,911
Chl., Milwaukee & St. P. . .	7,131,971	11,655,515	794,585	19,581,171	4,309,181	794,577
Chicago & Northwestern	6,880,022	13,972,746	938,481	21,611,249	6,403,591	811,169
Chl., Rock Island & P. . . .	5,074,191	9,307,082		15,281,273	2,707,044	900,106
Chl., St. P. & Kansas City	1,288,902	3,107,909		4,406,551	430,723	70,694
Chl., St. P., Min. & Omaha	1,791,041	2,632,178	422,976	4,876,195	1,305,524	145,896
Chl., Santa Fe & Cal.	980,468	2,280,823		3,261,291	788,577	281,144
Clarinda & St. Louis	14,900			14,900		
Des Moines & Northern . . .	25,213		12,834	38,047		528
Dubuque & Sioux City	819,134	1,169,450		1,988,584	272,971	49,458
Hameston & Shenandoah	73,456	104,480		177,936	8,377	4,877
Iowa Central	405,330	1,062,535		1,467,865	224,383	81,915
Iowa Northern			10,016	10,016		
Keokuk & Western	157,747		150,299	308,046	78,804	5,452
Mason City & Ft. Dodge . . .	54,026	49,597		103,623		103,623
Minneapolis & St. Louis . . .	435,301	577,510		1,012,811	17,789	1,030,600
Omaha & St. Louis	110,520	477,385		587,905	104,975	7,275
Ottumwa & Kirksville			15,100	15,100		
Sioux City & Northern	20,118	42,677	19,068	78,853		576
Sioux City & Pacific	168,058	142,975		311,033	161,431	7,362
Tabor & Northern			8,064	8,064		
Wabash	4,475,682	7,286,032		11,761,714	2,533,269	262,481
NARROW GAUGE ROADS.						
Burlington & N. W.	11,780	13,070		24,850		24,850
Burlington & Western	66,954		72,575	139,529		139,529
Chl., Ft. Madison & Des M.			7,020	7,020		
Des Moines & Kansas C. . . .	27,901	70,542		98,443	26,533	125,976
Des Moines & N. W.	73,103	92,100		165,203		172,088
Total	40,047,515	70,101,334	2,642,482	112,791,331	39,945,145	3,644,340

AND TRAIN MILEAGE—CONTINUED.

MILEAGE.													
Mileage of loaded freight cars north or east.	Mileage of loaded freight cars south or west.	Mileage of empty freight cars north or east.	Mileage of empty freight cars south or west.	Average number of freight cars in train.	Average number of loaded cars in train.	Average number of empty cars in train.	Average number of tons of freight in train.	Average number of tons of freight in each loaded car.	Same in cars when shipped in car lots.	Same when in less than car lots.	Total amount received for through freight.		
11,054,700	10,437,588	3,258,948	3,837,794	39	25	9	299	13	13		1,083,506.93		
26,769	10,460	3,718	14,920	5	3	1	36	10			6,108.68		
100,271,385	73,068,888	26	15	5	192	19							
1,004,919	823,142	11	4	4	57	8							
8,302,805	2,309,234	19	14	5	173	11							
11,394,317	2,938,413	22	17	5	108	6							
90,859,483	86,855,681	20,015,285	42,724,625	21	15	5	190	9					
92,975,789	111,894,134	51,030,119	30,557,218	19	13	6	138	9					
62,102,104	58,303,736	15,734,106	22,134,342	18	14	4	143	10			6,100,092.23		
18,485,432	10,689,060	6,447,672	5,629,771	19	14	5	50	2			1,014,712.91		
10,442,505	24,846,955	6,573,061	4,650,348	19	14	4	157	10					
22,945,493	16,135,762	5,203,591	11,232,434	27	18	9	63	3	15	8			
54,723	37,774	12,690	28,581	13	9	4	58	2					
7,179,621	7,418,039	2,308,344	2,251,288	16	12	4	107	8			850,000.00		
217,360	520,541	405,473	60,234	11	7	4	127	18					
5,721,163	3,910,178	1,352,214	3,842,983	14	8	5	115	13			500,697.62		
	14,669		14,669	7	7	7	103	15					
518,993	741,881	382,529	230,681	12	8	4	119	13					
160,050	79,561	39,330	108,238	8	5	2	48	9	0.63	0.60	40,100.25		
4,362,771	2,961,451	768,769	2,201,047	17	12	5	125	10					
2,177,074	3,409,681	2,479,931	962,508	23	14	8	106	4					
				29	10	10	162	16	17	2	394.86		
95,339	251,509	172,904	18,464	16	10	5					50,094.81		
369,863	1,003,786	824,775	275,600	17	9	7	136	14					
873	613	498	828										
117,667,412	53,532,461	13	16	7	196	12	15	8			171,034.01		
354,738,873	679,286,708	122,652,678	261,325,215								10,277,784.43		

*Includes mileage both ways.

TABLE No. X.—

RAILROADS.	LOCOMOTIVES.					PASSENGER CARS.										Box.
	Passenger.	Freight.	Switching.	Total.	Equipped with train brake.	Added during year.	Passenger.	Combination and emigrant.	Parlor, dining and sleeping.	Baggage, express and postal.	Other cars.	Total.	Equipped with train brake.	With automatic coupler.	Added during year.	
Burlington, Cedar R. & N.	31	64	10	105	31	...	22	15	...	13	5	98	68	68	1	2831
Chicago, Burlington & Q.	79	206	94	469	469	...	252	30	...	98	8	345	345	342	5	12857
Chicago, Burlington & R. C.	11	11	...	22	...	...	3	...	...	3	...	6	6	6	...	50
Kansas City, St. Jo & C. B.	15	18	0	33	33	...	18	3	5	11	1	38	38	1	...	714
St. Louis, Keokuk & N. W.	7	15	...	22	22	...	10	1	...	0	...	17	17	16	...	277
Chicago, Iowa & Dakota	1	1	...	2	...	...	1	1	...	...	...	2	...	...	...	2
Chicago, Milwaukee & St. P.	250	435	82	727	319	...	349	49	28	245	2	624	604	581	1	14814
Chicago & Northwestern	186	457	163	806	681	20	336	49	20	145	29	579	579	579	13	14469
Chicago, Rock Island & P.	132	284	88	504	215	...	111	22	45	53	3	234	234	234	7	4870
Chicago, St. Paul & K. C.	36	73	5	116	116	...	29	7	6	11	16	69	69	69	2	1532
Chicago, St. Paul, Minn. & O.	52	187	36	235	177	...	98	...	6	51	2	157	157	157	...	4099
Chicago, Santa Fe & Cal.	5	9	3	17	17	...	14	...	...	...	...	6	...	...	...	8.25
Clarinda & St. Louis	1	1	...	2	...	...	1	...	...	...	...	1	...	...	...	...
Crooked Creek	2	2	...	4	...	...	2	...	...	...	...	4	...	...	...	...
Des Moines & Northern	2	1	...	3	...	...	2	...	1	1	...	4	4	4	...	...
Dubuque & Sioux City	15	34	6	55	21	...	26	1	...	18	...	45	45	45	...	137
Humeston & Shenandoah	5	13	...	18	...	...	2	...	...	...	...	4	4	4	...	12
Iowa Central	11	40	6	57	29	8	17	11	...	3	...	31	31	31	...	863
Iowa Northern	1	1	...	2	...	...	5	2	...	2	...	9	9	9	...	524
Keokuk & Western	4	6	2	12	...	...	5	2	...	2	...	9	9	9	...	...
Mason City & Ft. Dodge	1	3	1	5	1	...	2	1	...	1	...	4	3	2	...	25
Minneapolis & St. Louis	18	38	11	67	24	...	18	7	...	4	1	30	...	30	...	1207
Omaha & St. Louis	3	11	2	16	14	1	7	3	...	5	...	15	15	...	...	376
Ottumwa & Kirksville	1	1	...	2	...	...	4	2	...	3	...	9	9	9	...	190
Sioux City & Northern	3	4	...	7	4	7	4	2	...	3	...	9	9	9	...	...
Sioux City & Pacific	5	6	1	12	8	...	8	...	...	5	...	13	13	13	...	90
Tabor & Northern	1	1	...	2	...	...	1	...	...	...	...	1	...	...	...	...
Wabash	102	219	70	397	221	8	191	23	5	104	46	279	279	168	13	6164
NARROW GAUGE ROADS.																
Burlington & Northwestern	2	2	...	4	2	...	1	2	...	1	...	4	1	2	...	52
Burlington & Western ....	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	70
Chicago, Ft. Madison & D. M.	3	3	...	6	...	...	2	...	...	...	...	4	...	...	...	...
Des Moines & Kansas City	8	8	...	16	...	...	2	2	...	...	...	4	2	...	...	79
Des Moines & Northwestern	3	7	3	13	9	...	4	...	...	4	...	8	8	8	...	298
Totals	1001	2219	590	3810	2430	51	1395	184	123	795	114	3611	2832	2373	51	68193

* Included in foregoing columns.

DESCRIPTION OF EQUIPMENT.

CARS IN FREIGHT SERVICE.										CARS IN COMPANY'S SERVICE.					CARS LEASED.				
Flat.	Stock.	Coal.	Refrigerators.	Others.	Totals.	Equipped with train brake.	With automatic coupler.	Added during year.	Grand total.	Gravel.	Derrick.	Chaboos.	Others.	Total.	Added during year.	Passenger.	Freight.	Equipped with train brake.	With automatic coupler.
373	168	226	45	7	364	7	1676	25	33	5	54	33	115	6	...	...	...	...	...
1000	2562	2344	330	...	19932	2341	1676	...	247	17	264	...	...	...	...	...	...	...	...
39	131	...	...	...	220	...	...	...	...	...	...	...	...	...	...	...	...	...	...
66	94	67	...	...	941	66	96	...	15	1	18	14	48	...	...	...	...	...	...
38	101	49	...	...	465	53	53	...	...	...	14	2	16	...	...	...	...	...	...
2	2	10	...	...	16	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4191	2429	...	468	...	21882	...	...	280	244	10	450	54	514	13	834	23854	45	45	45
2190	1861	1950	156	4051	23284	2617	2309	633	29	451	135	615	480	29958	...	...	...	...	...
899	1130	547	70	...	7492	990	966	785	218	2	187	...	407	10	612	8745	5882	1191	1221
357	449	234	10	5	2587	...	...	19	...	3	73	31	106	31	...	2762	5	1190	...
1223	393	934	60	27	7636	80	82	60	...	4	108	21	133	...	470	8390	...	...	...
165	36	1346	...	...	2372	...	...	...	...	3	3	4	10	...	...	2288	...	...	...
...	10	...	2	...	12	...	...	...	...	...	...	...	...	...	...	1	...	...	...
...	38	...	...	...	38	...	...	...	...	...	...	...	...	...	...	43	...	...	...
24	24	14	...	...	190	...	...	...	...	...	7	...	...	...	...	251	...	...	...
20	16	20	...	...	68	...	...	...	...	...	8	...	...	...	...	89	...	...	...
...	47	727	...	...	1637	...	...	296	...	2	26	15	37	6	...	1703	...	...	...
10	157	247	...	...	938	...	...	...	...	...	8	3	11	...	...	958	...	...	...
...	20	80	...	...	125	...	...	...	...	...	1	...	...	...	...	130	...	...	...
667	56	...	...	...	1930	...	...	...	...	1	37	7	45	...	50	2055	...	...	...
...	89	119	...	...	584	...	...	...	...	...	11	3	14	...	...	613	...	...	...
100	100	...	...	...	300	...	...	300	...	...	5	1	6	...	...	315	...	...	...
46	20	...	...	...	156	...	...	...	...	2	12	3	17	...	...	186	...	...	...
3546	1553	...	100	150	11453	500	96	1017	128	10	204	74	416	17	1855	14003	...	...	...
9	...	...	...	...	61	...	...	...	...	...	...	...	...	...	...	35	3	55	...
30	20	...	...	...	120	...	...	...	...	...	...	...	...	...	...	124	...	...	...
25	10	...	...	...	51	...	...	...	...	...	...	...	...	...	...	52	...	...	...
42	27	35	...	...	183	...	...	...	...	...	2	...	...	...	...	180	...	...	...
24	52	101	...	...	475	...	...	...	...	...	1	1	...	...	...	58	...	...	...
15570	11495	9223	1239	4842	110562	6654	3555	3889	384	72	1929	410	2804	80	4361	719652	54	7568	1236
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1366	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	127464	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3345	...	...	...

TABLE No. XI.—MILEAGE.
OPERATED BY ROAD MAKING REPORT.

RAILROADS.	Total owned.			Lines of property.		Lines operated under lease.	Lines operated under contract, etc.	Total mileage excluding track.	Line operated under rights.	New line constructed during year.	Second track.	Yard track, sidings and spurs.	Total mileage operated—all tracks.	RAILS.	
	Main line.	Branches and spurs.	Lines of property.	Lines of property.	Lines of property.									Iron.	Steel.
Burlington, Cedar Rapids & Northern	402.08	230.25	172.89	607.46	5.08	1,030.18	7.22	124.85	1,171.25	190.93	974.32				
Centerville, Moravia & Albia	24.10	24.10													
Chicago, Burlington & Quincy	1,530.77	830.72	700.06	46.36	2,381.19	5,018.33	120.49	231.08	6,331.71	104.20	88.78				
Chicago, Burlington & Kansas City	180.00	180.00													
Kansas City, St. Jo & Council Bluffs	304.57	193.88	110.00	1.50		205.07	1.92	12.28	272.38	104.20	88.78				
St. Louis, Keokuk & Northwestern	170.57	170.57													
Chicago, Iowa & Dakota	20.50	20.50													
Chicago, Milwaukee & St. Paul	5,656.83	1,453.15	1,628.76	1,188.47		5,656.83	29.09	92.21	6,001.19	1,582.06	4,074.77				
Chicago & Northwestern	3,061.91	499.20	680.00	1,888.88		4,350.98	4.54	115.23	3,416.06	880.77	4,526.18				
Chicago, Rock Island & Pacific	1,185.80	880.54	135.83	5.10		3,624.08	330.30	181.33	4,106.06	512.42	3,588.23				
Chicago, St. Paul & Kansas City	815.67	881.30	420.26	13.62		824.77	37.91	4.40	1,255.84	992.92	33.18				
Chicago, St. Paul, Minneapolis & Omaha	1,310.32	881.30	420.26	13.62		1,294.14	65.19	14.55	1,700.00	215.30	1,104.73				
Chicago, Santa Fe & California	400.07	438.57	52.40	17.80		508.89	6.44		130.71	634.98	505.38				
Chicago & St. Louis	21.50	21.50				21.50			21.50	23.20	23.20				
Crook Creek	9.70	9.70				9.70			9.70	23.20	23.20				
Des Moines & Northern	41.61	41.61				41.61			41.61	43.96	43.96				
Dubuque & Sioux City	320.38	320.38				320.38			320.38	81.97	81.97				
Huron & Shenandoah	95.45	95.45				95.45			95.45	121.03	121.03				
Iowa Central	482.22	482.22				482.22			482.22	881.50	536.54				
Iowa Northern	5.93	5.93				5.93			5.93	5.93	5.93				
Keokuk & Western	142.70	142.70				142.70			142.70	147.70	147.70				
Mason City & Ft. Dodge	92.00	92.00				92.00			92.00	88.16	88.16				
Minneapolis & St. Louis	355.60	355.60				355.60			355.60	445.70	332.80				
Omaha & St. Louis	145.00	145.00				145.00			145.00	167.70	22.70				
Ottumwa & Kirksville	25	25				25			25	11.00	11.00				
Prairie du Chien & McGregor	96.00	96.00				96.00			96.00	6.00	102.00				
Sioux City & Northern	107.42	107.42				107.42			107.42	26.35	133.77				
Sioux City & Pacific	8.70	8.70				8.70			8.70	8.70	8.70				
Tabor & Northern	4.12	4.12				4.12			4.12	8.70	8.70				
Union Pacific	1,443.40	1,388.70	54.70	204.20	60.00	1,717.50	203.50	407.70	2,388.70	582.40	1,806.30				
Wabash	38.77	38.77				38.77			38.77	3.48	55.55				
Burlington & Northwestern	70.70	70.70				70.70			70.70	3.00	73.70				
Burlington & Western	45.00	45.00				45.00			45.00	45.00	45.00				
Chicago, Ft. Madison & Des Moines	112.00	112.00				112.00			112.00	114.63	43.00				
Des Moines & Kansas City	114.00	114.00				114.00			114.00	120.45	95.72				
Des Moines & Northwestern															
Total	18,866.12	9,101.73	4,229.37	9,330.04	2,081.26	3,400.17	904.37	703.10	33,625.76	5,246.97	19,840.55				

* Including 18.42 miles of third track.

TABLE No. XII.—CONDITION OF ROADS IN IOWA.

RAILROADS.	Mileage operated in the State.	Mileage in the State.	Mileage in the State.	Amount of stock held in the State.	Amount of stock representing road in Iowa.	Amount of debt representing road in Iowa.	Grand total stock and debt representing road in Iowa.	Miles of fencing in Iowa.	Miles of unfenced road in Iowa.	Average cost per mile of fencing.	Total cost of same.	Miles of fencing built during year.
Burlington, Cedar Rapids & N.	870.80	872.61	872.61	5,400.00	6,101,338.63	12,525,653.26	18,626,993.89	17,450.00	10.23	\$ 160.00	\$ 279,235.20	
Centerville, Moravia & Albia	24.10	24.10	24.10		16,374,357.15	23,823,399.80	40,197,547.07	10.53				
Chicago, Burlington & Quincy	751.27	751.27	751.27	500.00	3,432,675.28	407,642.57	3,839,317.85	68.53		304.00	20,833.12	
Chicago, Burlington & Kansas City	110.04	110.04	110.04	66,775.00	1,130,332.62	974,870.06	2,005,202.68					
Kansas City, St. Jo & Council Bluffs	53.42	53.42	53.42	400.00	1,574,688.79	1,175,540.30	2,750,230.00	45.05		304.00	13,036.20	
St. Louis, Keokuk & N. W.	52.04	51.08	51.08		245,200.00	307,000.00	552,200.00					
Chicago, Iowa & Dakota	26.50	26.50	26.50		16,944,106.45	34,513,175.37	51,457,281.82					
Chicago, Milwaukee & St. Paul	1,533.94	1,533.94	1,533.94	900,300.00	20,488,771.20	20,488,771.20	47,665,530.33	1,225.19	40.00	214.31	190,540.18	7.34
Chicago & Northwestern	1,103.12	1,103.12	1,103.12	16,270,000.00	18,300,750.48	18,300,750.48	34,580,500.96	98.55				
Chicago, Rock Island & Pacific	1,066.60	1,066.60	1,066.60	8,407,888.74	15,850,590.77	15,850,590.77	24,354,548.51	108.12				
Chicago, St. Paul & Kansas City	475.45	475.45	475.45	112,000.00	8,407,888.74	1,575,041.75	3,312,033.00	140.50				
Chicago, St. Paul, Minneapolis & Omaha	19.86	19.86	19.86	10,000.00	1,600,361.28	665,000.00	1,301,758.00	10.96		182.40	26,976.00	20.00
Chicago, Santa Fe & California	11.50	11.50	11.50	100.00	900,738.00	141,200.00	1,041,938.00	12.50				
Crook Creek	23.20	23.20	23.20		225,000.00		225,000.00					
Des Moines & Northern	41.61	41.61	41.61		822,700.00	740,000.00	1,562,700.00					
Dubuque & Sioux City	673.24	673.24	673.24	88,200.00	9,183,847.08	10,337,630.94	19,521,468.02					
Huron & Shenandoah	112.50	112.50	112.50	300.00	4,026,000.00	2,684,000.00	6,710,000.00	102.50	14.20	181.00	29,550.40	51.00
Iowa Central	305.14	305.14	305.14	5	1,900.00	5,144,655.89	16,348,407.44	415.80		142.83		246.04
Iowa Northern	5.93	5.93	5.93		90,000.00	50,400.13	140,400.13					
Keokuk & Western	74.02	72.12	72.12	3	1,078,400.00	145,000.00	2,234,300.00					
Mason City & Ft. Dodge	92.00	92.00	92.00	1	600,000.00	1,763,317.95	2,363,317.95					
Minneapolis & St. Louis	141.40	141.40	141.40	100.00	3,650,133.56	3,650,133.56	7,375,061.92	187.50	92.10	126.62		121.40
Omaha & St. Louis	11.00	11.00	11.00	300.00	2,934,789.84	1,271,132.14	4,205,921.98	58.00	9.00			
Ottumwa & Kirksville	25	25	25	4	150,000.00	25,542.57	175,542.57					
Prairie du Chien & McGregor	77.00	77.00	77.00	14	1,440,000.00	1,578,500.00	2,738,500.00					
Sioux City & Northern	80.47	80.47	80.47	2	1,540,470.75	2,506,200.80	4,046,671.55	77.00		190.80	15,488.16	
Sioux City & Pacific	8.70	8.70	8.70	1,300.00	1,540,470.75	45,191.27	72,691.27	78.70				
Tabor & Northern	4.12	4.12	4.12		26,000.00							
Union Pacific	134.00	134.00	134.00	2	104,000.00	322,000.00	1,776,168.50					
Wabash	31.00	31.00	31.00									
Burlington & Northwestern	3.86	3.86	3.86									
Burlington & Western	45.00	45.00	45.00									
Chicago, Ft. Madison & D. M.	100.00	100.00	100.00									
Des Moines & Kansas City	114.00	114.00	114.00	6	650,400.00	540,438.31	1,190,838.31	50.00	50.00	150.00	15,000.00	50.00
Des Moines & Northwestern												
Total	8,545.61	8,412.72	8,412.72	172,831,380,675.00	813,358,346.72	817,174,754.78	8304,960,001.50	6,231.14	407.97	\$ 100.00	\$ 995.60	805.04

TABLE No. XIII—

RAILROADS.	Maintenance of way and structure.	Maintenance of equipment.
Burlington, Cedar Rapids & Northern	\$ 667,210.34	\$ 206,184.42
Centerville, Moravia & Albia	9,370.00	1,201.20
Chicago, Burlington & Quincy	40,908.29	14,918.83
Chicago, Burlington & Kansas City	7,797.74	3,661.87
Kansas City, St. Jo. & Council Bluffs	16,357.04	6,177.81
St. Louis, Keokuk & Northwestern	856,675.69	724,902.75
Chicago, Iowa & Dakota	1,010,321.62	713,155.33
Chicago, Milwaukee & St. Paul	181,561.10	178,202.43
Chicago & Northwestern	122,412.73	59,935.57
Chicago, Rock Island & Pacific	27,490.56	16,298.54
Chicago, St. Paul & Kansas City	4,748.40	1,387.12
Chicago, St. Paul, Minneapolis & Omaha	8,834.49	1,728.21
Chicago, Santa Fe & California	376,608.71	209,543.47
Clarinda & St. Louis	56,480.00	11,970.40
Crooked Creek	361,321.06	138,149.49
Des Moines & Northern	786.91	1,166.64
Dubuque & Sioux City	36,424.29	16,327.24
Humeston & Shenandoah	17,715.02	7,979.27
Iowa Central	56,508.77	22,941.41
Iowa Northern	29,636.19	35,734.64
Keokuk & Western	890.46	1,680.38
Mason City & Ft. Dodge	6,253.91	2,719.64
Minneapolis & St. Louis	51,553.02	24,077.84
Omaha & St. Louis	1,139.00	
Ottumwa & Kirksville		
Prairie du Chien & McGregor		
Sioux City & Northern		
Sioux City & Pacific		
Tabor & Northern		
Union Pacific		
Wabash		
NARROW GAUGE ROADS.		
Burlington & Northwestern	18,427.95	3,476.59
Burlington & Western	20,519.29	7,470.91
Chicago, Ft. Madison & Des Moines	2,433.21	454.16
Des Moines & Kansas City	13,322.67	13,106.05
Des Moines & Northwestern	102,097.45	19,331.68
Total	\$ 4,093,571.34	\$ 2,585,133.20

* No report made.

† Last year's report.

OPERATING EXPENSES—STATE OF IOWA.

Conducting transportation.	General expenses.	Total.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Percentage of expenses to earnings.
\$ 898,704.50	\$ 185,581.66	\$ 2,014,686.19	\$ 661,545.29	\$ 1,353,143.90	68.739
3,772.51	2,867.46	7,121.16	4,111.52	13,009.64	1.615
32,724.65	14,360.37	4,406,000.60	42,683.34	80,199.78	74.7
25,221.94	10,839.89	307,290.03	47,612.43	16,028.05	63.81
12,036.11	4,651.23	20,392.19	9,847.98	29,544.21	60.90
2,439,985.31	464,840.78	4,306,413.73	1,420,972.64	3,075,441.09	90.5
2,844,362.71	361,352.67	4,659,092.33	1,429,303.03	3,229,789.30	61.90
792,176.68	230,143.00	5,815,316.52	1,342,083.58	361,548.12	64.93
262,101.45	45,012.75	429,462.50	157,493.88	271,968.62	68.46
73,501.00	22,563.40	140,894.41	35,063.02	105,231.39	68.67
6,898.12	4,008.40	11,041.80			78.65
13,638.96	20,053.06	45,135.35	16,364.44	28,800.94	79
679,797.67	210,514.50	1,476,264.35	578,785.05	897,479.30	76.9
54,307.51	10,374.61	132,842.51	48,903.97	84,938.54	74.61
410,045.53	90,697.32	891,350.60	186,623.29	704,761.35	80.91
5,245.50	1,560.60	6,790.35			70.04
46,734.59	15,068.45	114,844.57	62,362.94	51,981.63	60.621
26,799.36	9,469.20	61,261.94	20,703.80	31,258.14	60.44
83,684.41	19,819.92	183,044.51	79,970.31	103,074.20	65.92
127,381.25	24,170.64	216,922.72	34,113.56	182,809.16	64.13
8,323.18	3,206.70	14,192.72	3,548.18	10,644.54	78.23
		4,549.98			38
29,609.31	9,491.79	48,414.65	16,872.80	31,551.76	50.7
129,874.99	22,510.07	228,017.72	116,097.79	111,919.93	52.34
2,835.18	573.35	4,546.45			148.65
154,836.15	30,973.94	286,770.60	71,692.63	215,078.01	150.58
15,800.44	5,300.33	43,014.91	20,207.02	22,807.89	65.333
29,777.37	4,954.61	62,722.18	30,106.06	32,615.52	90.8
2,062.80	1,213.92	6,166.18	1,541.55	4,624.63	
22,577.48	7,126.31	56,462.51	16,030.15	40,432.36	87.54
90,397.22	19,607.47	207,422.82	78,154.20	129,268.62	96.96
\$ 8,940,285.26	\$ 1,843,721.14	\$ 27,856,687.34	\$ 5,541,400.34	\$ 11,854,071.13	

REPORT OF RAILROAD COMMISSIONERS.

TABLE No. XIV.—EARNINGS

RAILROADS.	PASSENGER EARNINGS.					Total.
	Passenger revenue.	Mails.	Express.	Extra baggage and storage.	Other items.	
Bur., Cedar Rapids & Northern	663,199.72	80,673.72	52,124.88	132.81	72.47	796,998.32
Centerville, Mornava & Albia	2,621.40	917.22	132.81	72.47		3,744.00
*Chicago, Burlington & Quincy	35,237.51	9,303.63	6,069.56	1,041.11	159.12	51,840.34
Chicago, Bur. & Kansas City	535,942.58	63,396.06	24,909.90	11,072.70		635,411.29
*Ka's City, St. Jo & C. Bluffs	13,197.00	1,261.50	884.10	281.24	35.11	15,558.94
St. L., Keokuk & Northwestern						7,184.44
Chicago, Iowa & Dakota	5,477.34	1,129.45	577.75	28,176.79	58,668.16	2,143,640.07
Chicago, Milwaukee & St. Paul	1,642,558.17	244,537.95	91,841.72	38,201.22	2,827.70	1,753,338.71
Chicago & Northwestern	1,503,894.10	166,573.97	91,841.72	38,201.22	2,827.70	1,753,338.71
*Chicago, Rock Island & Pacific	401,410.22	36,931.43	40,072.05	4,966.52	702.16	484,142.48
Chl., St. Paul & Kansas City						168,078.04
Chl., St. Paul, Minn. & Omaha	142,490.96	15,797.16	7,215.34	3,234.88		29,544.16
Chicago, Santa Fe & California	23,668.21	1,649.38	4,008.57	218.00		1,542.28
Clarinda & St. Louis	670.64	762.24	110.00			11,680.18
Crooked Creek						628,895.34
Des Moines & Northern	10,100.23	1,377.68	102.27		8,400.60	36,341.41
Dubuque & Sioux City	522,285.34	56,574.12	31,682.38	9,703.90		335,085.12
Humeston & Shenandoah	26,844.89	6,784.52	2,712.00	2,632.06	981.76	1,664.33
Iowa Central	190,712.12	31,326.36	9,712.22			46,316.77
Iowa Northern	1,664.33					27,462.26
Keokuk & Western	3,708.29	4,205.56	4,067.88	630.05		78,347.94
Mason City & Ft. Dodge	22,513.56	3,937.60	349.57	451.53		60,068.42
Minneapolis & St. Louis	50,580.81	17,673.54	9,019.20	1,980.09	194.06	3,211.68
Omaha & St. Louis	48,815.02	7,734.75	3,092.24	232.35		7,165.52
Ottumwa & Kirksville	3,146.90		64.78			222,950.88
Prairie du Chien & McGregor						1,505.64
Sioux City & Northern	7,079.28		49.28	36.90	250.75	69,250.01
Sioux City & Pacific	191,034.32	17,591.68	10,611.48	3,862.75		17,447.50
Tabor & Northern	1,268.65	147.93	89.68		440.67	17,411.79
Wabash	54,642.00	10,207.34	3,900.00			1,448.46
NARROW GAUGE ROADS.						22,013.37
Burlington & Northwestern	14,481.61	3,015.80	1,090.93		10.00	49,016.31
Burlington & Western	11,900.33	3,721.54	90.91			
Chl., Ft. Madison & Des Moines	865.35	482.26	876.73			
Des Moines & Kansas City	16,546.58	4,500.04	1,964.04	442.65		
Des Moines & Northwestern	39,818.22	6,791.40				
Total	\$6,188,318.58	\$800,065.75	\$478,561.50	\$96,738.06	\$72,727.00	\$7,600,895.08

* No report for Iowa.

COMPILATION OF RETURNS.

IN THE STATE OF IOWA.

FREIGHT EARNINGS.					Other earnings.	Total earnings in Iowa.	Proportion of operating expenses for Iowa.
Freight revenue.	Stock yards.	Elevators.	Other items.	Total.			
\$ 2,109,087.74				\$ 2,109,087.74	\$ 24,919.00	\$ 2,031,005.06	\$ 2,014,689.19
6,857.04				6,857.04		10,601.94	17,121.16
110,088.36				110,088.36	3,008.05	105,807.69	3,843,637.29
630,118.12				630,118.12	253,049.46	933,619.41	122,883.12
48,543.17				48,543.17	3,704.68	681,114.79	267,286.03
36,280.69				36,280.69	275.47	43,743.60	30,392.19
5,035,342.81	23,108.48	24,462.13		5,082,903.42	43,074.08	5,229,619.37	4,066,413.73
5,369,913.39			630.26	5,370,543.69	11,023.44	7,175,485.74	4,650,092.28
1,428,367.75				1,428,367.75	48,807.60	1,061,317.02	5,815,316.52
451,892.86			70.91	451,963.77	4,849.56	625,461.37	479,462.59
147,392.77				147,392.77	2,304.18	179,121.11	140,894.41
8,908.71				8,908.71	11,069.05	21,817.04	17,041.89
46,893.86				46,893.86	73.41	58,647.45	45,165.65
1,218,274.30			411.30	1,218,685.60	31,032.67	1,978,554.81	1,476,394.35
129,226.81				129,226.81	462.81	169,051.03	132,842.51
1,019,704.45			298.20	1,020,002.65	16,570.68	1,972,967.45	891,329.60
9,423.41				9,423.41	11,087.74	17,087.74	6,759.35
108,057.02				108,057.02	20,164.39	180,539.08	114,544.57
66,524.65				66,524.65		92,986.89	61,961.94
267,031.71			68.27	267,099.98		285,447.92	183,044.81
224,463.38				224,463.38	25.85	284,556.55	216,922.72
21,193.04				21,193.04		34,404.72	14,192.72
87,927.01				87,927.01	202.25	93,385.68	4,249.68
204,439.51			549.00	204,779.51	7,932.68	435,083.07	228,017.72
1,532.83				1,532.83		3,058.47	4,546.45
119,650.80			1,221.98	121,181.87		190,431.88	286,770.66
					48,404.22	65,991.72	43,014.01
					45,321.61	87.00	62,722.18
					4,283.86	5,722.32	6,106.18
					42,130.00	316.60	54,460.66
					161,382.30	3,487.65	213,886.29
\$ 10,461,406.16	\$ 23,198.48	\$ 24,462.13	\$ 3,150.12	\$ 10,605,832.72	\$ 473,969.56	\$ 41,318,123.00	\$ 27,266,289.03

* Estimated on mileage basis.

REPORT OF RAILROAD COMMISSIONERS.

TABLE No. XV.—EMPLOYEES AND SALARIES, STATE OF IOWA.

RAILROADS.	GENERAL OFFICERS.			GENERAL OFFICE CLERKS.			STATION AGENTS.			OTHER STATION MES.		
	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.
Burlington, Cedar Rapids & Northern	15	44,000.00	9.38	70	48,800.00	1.70	130	62,000.00	1.50	157	80,087.10	1.50
Centerville, Moravia & Albia	15	40,800.00	1.11	11	58,600.00	1.70	110	63,350.00	1.81	281	129,115.37	1.50
Chicago, Burlington & Quincy												
Chicago, Burlington & Kansas City												
Chicago, Burlington & Council Bluffs												
Kansas City, St. Jo & Council Bluffs												
St. Louis, Keokuk & Northwestern												
Chicago, Iowa & Dakota												
Chicago, Milwaukee & St. Paul												
Chicago & Northwestern												
Chicago, Rock Island & Pacific												
Chicago, St. Paul & Kansas City												
Chicago, St. Paul, Minneapolis & Omaha												
Chicago, Santa Fe & California												
Crook Creek												
Des Moines & Northern												
Dubuque & Sioux City												
Hannibal & Shenandoah												
Iowa Central												
Iowa Northern												
Keokuk & Western												
Maum City & Ft. Dodge												
Minneapolis & St. Louis												
Omaha & St. Louis												
Omaha & Kirckville												
Sioux City & Northern												
Sioux City & Pacific												
Wabash												
Burlington & Northwestern												
Burlington & Western												
Chicago, Ft. Madison & Des Moines												
Des Moines & Kansas City												
Des Moines & Northwestern												
Total	122.00	240,392.24		451.10	307,000.83		1,134.30	658,796.73		1,283.10	653,150.32	

* No report made for Iowa.

COMPILATION OF RETURNS.

TABLE No. XV.—CONTINUED.

RAILROADS.	ENGINEERS.			FIREMEN.			CONDUCTORS.			OTHER TRAINMEN.		
	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.
Burlington, Cedar Rapids & Northern	60	60,800.00	1.60	60	50,300.00	1.20	60	63,000.00	1.70	136	80,100.00	1.70
Centerville, Moravia & Albia	1	12,800.00	1.04	1	10,800.00	1.00	1	10,800.00	1.00	1	10,800.00	1.00
Chicago, Burlington & Quincy	300	190,318.20	1.65	100	107,844.11	1.08	141	121,537.18	1.57	379	145,361.84	1.70
Chicago, Burlington & Kansas City												
Chicago, Burlington & Council Bluffs												
Kansas City, St. Jo & Council Bluffs												
St. Louis, Keokuk & Northwestern												
Chicago, Iowa & Dakota												
Chicago, Milwaukee & St. Paul												
Chicago, Rock Island & Pacific												
Chicago, St. Paul & Kansas City												
Chicago, St. Paul, Minneapolis & Omaha												
Chicago, Santa Fe & California												
Crook Creek												
Des Moines & Northern												
Dubuque & Sioux City												
Hannibal & Shenandoah												
Iowa Central												
Iowa Northern												
Keokuk & Western												
Maum City & Ft. Dodge												
Minneapolis & St. Louis												
Omaha & St. Louis												
Omaha & Kirckville												
Sioux City & Northern												
Sioux City & Pacific												
Wabash												
Burlington & Northwestern												
Burlington & Western												
Chicago, Ft. Madison & Des Moines												
Des Moines & Kansas City												
Des Moines & Northwestern												
Total	1,106.00	481,314.84		1,213.40	791,000.30		875.20	812,890.19		1,770.00	911,000.310.00	

* No report for Iowa.

* All men on this table employed in through train service on division to Kansas City.

TABLE No. XV—EMPLOYEES AND SALARIES, STATE OF IOWA—CONTINUED.

RAILROADS.	MACHINISTS.			CARPENTERS.			OTHER SHOPMEN.			SECTION FOREMEN.			OTHER TRACKMEN.		
	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.
Bur., Cedar Rapids & North.	128	\$ 68,408.98	1.70	53	\$ 37,100.00	2.25	124	\$ 60,020.88	1.54	146	\$ 60,020.88	1.54	631	\$ 217,253.30	1.10
Centerville, Moravia & Albion.	335	290,457.45	1.35	202	124,291.51	1.12	1,122	532,407.14	1.45	9	855.53	1.38	5	1,700.45	1.13
Chicago, Burlington & Quincy	1	1,200.00	1.50	0	3,000.00	2.30	12	5,632.80	1.45	10	6,340.00	1.57	804	268,620.70	1.10
Chicago, Bur. & Kansas City	11	8,277.00	2.45	20	7,783.02	1.50	90	43,702.20	1.40	11	3,544.00	1.01	42	13,104.00	1.00
St. Louis, Keokuk & N. W.	116	65,070.05	2.61	228	105,378.50	2.22	617	254,017.43	1.83	343	192,951.30	1.82	13	21,032.88	1.14
Chicago, Iowa & Dakota.	107	55,083.34	2.24	150	107,008.95	2.11	512	252,600.55	1.58	208	113,159.70	1.77	16	6,200.00	1.10
Chicago, Milwaukee & St. P.	35	27,570.80	2.55	46	34,096.80	2.41	61	40,288.20	2.11	80	43,080.00	1.72	310	116,051.40	1.20
Chicago, Rock Island & P.	74	45,386.70	1.90	70	38,902.50	1.79	11	12,148.48	3.53	15	8,614.80	1.83	104	42,118.80	1.30
Chicago, St. Paul, Minn. & O.	46	28,042.20	1.95	27	10,601.64	1.97	108	65,287.32	1.54	5	2,940.00	1.88	89	34,349.40	1.35
Chicago, Santa Fe & Cal.	1	600.00	2.00	5	3,000.00	2.25	178	84,001.83	1.51	99	30,820.70	1.64	24	780.00	1.25
Crooked Creek	32	20,384.50	2.12	17	9,134.25	1.72	14.9	7,892.78	1.71	38	9,717.60	1.75	44.6	8,040.00	1.25
Des Moines & Northern	49	32,510.00	2.12	44	25,002.00	1.85	137	63,899.18	1.91	54	27,144.00	1.61	188	15,420.70	1.12
Dubuque & Sioux City	9.5	5,534.93	1.88	20	8,692.80	1.40	6	2,274.38	1.22	11	7,034.15	1.77	35	72,893.50	1.24
Humeston & Shenandoah	3	2,066.90	2.43	4	2,007.40	1.84	10	4,110.57	1.31	15	8,347.70	1.56	22	11,380.26	1.05
Iowa Northern	1	802.05	2.85	1	782.50	2.50	24	12,021.20	1.01	20	15,690.00	1.73	92	6,403.79	1.10
Keokuk & Western	5.5	4,967.09	2.60	8.8	6,185.25	2.40	51.3	25,940.41	1.40	11.1	6,482.48	1.78	42.5	35,212.50	1.95
Mason City & Ft. Dodge	6	913.58	1.90	13	3,200.20	1.15	11	1,408.70	1.85	11	1,371.37	1.70	282	14,567.82	1.10
Minneapolis & St. Louis	41	28,227.35	2.20	56	34,123.71	1.15	197	95,128.90	1.54	14	7,290.00	1.94	41	800.00	1.35
Omaha & St. Louis	15	9,815.43	1.73	10	6,946.27	1.93	34	18,051.21	1.43	9	5,303.73	1.56	40	5,711.07	1.00
Ottumwa & Kirksville	2	1,002.00	1.75	1	1,245.90	2.15	0	0.00	1.00	6	3,480.00	1.50	40	17,477.91	1.38
St. Paul & Northern	2	1,014.00	1.62	1	1,245.90	2.15	0	0.00	1.00	6	3,480.00	1.50	40	719.90	1.15
Sioux City & Pacific	7	5,465.27	2.50	8	4,374.50	2.25	8	4,863.46	2.09	12	8,160.00	1.50	65	15,377.25	1.03
Tabor & Northern	1,030.6	675,100.80	1.68	1,088.4	601,400.95	1.33	3,438.2	281,773.187.35	1.37	1,324.1	694,301.00	1.50	15,573.1	81,890.642.44	1.10
Total	1,030.6	675,100.80	1.68	1,088.4	601,400.95	1.33	3,438.2	281,773.187.35	1.37	1,324.1	694,301.00	1.50	15,573.1	81,890.642.44	1.10

* No report for Iowa.

TABLE No. XV—CONTINUED.

RAILROADS.	SWITCHMEN, FLAGMEN AND WATCHMEN.			TELEGRAPH OPERATORS AND DISPATCHERS.			EMPLOYEES—ACCOUNT FLOATING EQUIPMENT.			ALL OTHER EMPLOYEES AND LABORERS.			Aggregate yearly compensation.		
	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.	Number.	Total yearly compensation.	Average daily compensation.	Whole number.	Total yearly compensation.	Average daily compensation.
Burlington, Cedar R. & N.	70	\$ 29,338.34	1.96	107	\$ 60,031.50	1.97	60	\$ 25,700.52	1.37	98	\$ 113,816.76	1.50	2,259	\$ 1,255,063.31	5.102.61
Centerville, Moravia & Albion.	132	97,123.52	1.32	129	60,020.05	1.47	1	138.10	1.41	16	61,740.45	1.44	16	9,304,412.00	5,102.61
Chi., Burlington & Quincy	1	600.00	1.92	3	2,425.44	2.57	1	1,110.00	1.44	108	5,674.30	1.37	111	70,100.30	5,102.61
Chi., Bur. & Kansas City	3	1,644.00	1.77	2	1,200.00	1.50	1	840.00	1.34	134	5,674.30	1.37	134	47,218.81	5,102.61
St. L., Keokuk & N. W.	295	183,867.54	1.89	215	137,022.80	2.05	985	498,098.71	1.68	5,306	498,098.71	1.68	5,306	3,282,520.18	19,444.74
Chicago, Iowa & Dakota.	171	95,838.87	1.79	118	78,282.97	2.12	234	133,971.47	1.80	4,127	133,971.47	1.80	4,127	2,438,810.44	2,438,810.44
Chicago & Northwestern	28	18,810.00	2.14	65	46,318.80	2.97	35	30,130.30	2.53	1,071	30,130.30	2.53	1,071	42,493.47	42,493.47
Chi., Rock Island & P.	10	12,700.32	2.19	9	8,401.50	1.88	33	23,388.00	1.65	451	23,388.00	1.65	451	265,402.04	265,402.04
Chi., St. Paul & K. C.	28	19,946.44	2.30	15	8,841.50	1.88	72	30,132.88	1.74	777	30,132.88	1.74	777	401,688.16	401,688.16
Chi., Santa Fe & Cal.	43	28,153.46	2.09	55	28,307.19	1.71	1	1,000.00	2.00	14	1,000.00	2.00	14	10,000.00	10,000.00
Clarinda & St. Louis.	16	11,947.86	2.38	23	11,715.28	1.63	228	121,210.24	1.70	1,025	121,210.24	1.70	1,025	993,870.92	993,870.92
Crooked Creek	3.5	2,019.21	1.86	0.5	5,775.64	1.90	60	40,801.22	2.17	199	40,801.22	2.17	199	574,412.73	574,412.73
Des Moines & Northern.	43	28,153.46	2.09	55	28,307.19	1.71	1	1,000.00	2.00	14	1,000.00	2.00	14	10,000.00	10,000.00
Dubuque & Sioux City	8	391.67	1.87	3	1,880.00	2.38	228	121,210.24	1.70	1,025	121,210.24	1.70	1,025	993,870.92	993,870.92
Humeston & Shenandoah	16	11,947.86	2.38	23	11,715.28	1.63	60	40,801.22	2.17	199	40,801.22	2.17	199	574,412.73	574,412.73
Iowa Central	3.5	2,019.21	1.86	0.5	5,775.64	1.90	60	40,801.22	2.17	199	40,801.22	2.17	199	574,412.73	574,412.73
Iowa Northern	3.5	2,019.21	1.86	0.5	5,775.64	1.90	60	40,801.22	2.17	199	40,801.22	2.17	199	574,412.73	574,412.73
Keokuk & Western	5	2,262.00	2.28	2	1,680.00	2.68	5	5,203.45	1.04	101.5	5,203.45	1.04	101.5	82,941.32	82,941.32
Mason City & Ft. Dodge	5.1	4,947.72	2.18	4	3,019.24	1.73	6.5	5,203.45	1.04	101.5	5,203.45	1.04	101.5	82,941.32	82,941.32
Minneapolis & St. Louis	11	1,132.50	1.60	70	701.21	1.07	18	12,580.05	2.23	516	12,580.05	2.23	516	30,273.05	30,273.05
Ottumwa & Kirksville	27	19,054.93	2.25	8	4,575.88	1.83	1	130.75	1.19	1	130.75	1.19	1	300,800.04	300,800.04
Sioux City & Northern	16	11,933.16	1.90	5	5,190.06	1.71	22	16,745.22	3.15	254	16,745.22	3.15	254	2,850.65	2,850.65
Sioux City & Pacific	1	600.00	2.00	5	3,000.00	2.25	1	1,000.00	2.00	14	1,000.00	2.00	14	10,000.00	10,000.00
Tabor & Northern	1	600.00	2.00	5	3,000.00	2.25	1	1,000.00	2.00	14	1,000.00	2.00	14	10,000.00	10,000.00
Wabash	1	600.00	2.00	5	3,000.00	2.25	1	1,000.00	2.00	14	1,000.00	2.00	14	10,000.00	10,000.00
WABASH GAUGE ROADS.	77	32,750.50	2.17	1	300.00	2.17	1	300.00	2.17	77	32,750.50	2.17	77	32,750.50	32,750.50
Burlington & N. W.	137	68,073.94	1.37	1	300.00	2.17	1	300.00	2.17	137	68,073.94	1.37	137	68,073.94	68,073.94
Burlington & Western	137	68,073.94	1.37	1	300.00	2.17	1	300.00	2.17	137	68,073.94	1.37	137	68,073.94	68,073.94
Des Moines & Kansas City	137	68,073.94	1.37	1	300.00	2.17	1	300.00	2.17	137	68,073.94	1.37	137	68,073.94	68,073.94
Des Moines & N. W.	137	68,073.94	1.37	1	300.00	2.17	1	300.00	2.17	137	68,073.94	1.37	137	68,073.94	68,073.94
Total	892.4	545,941.96	1.68	790.1	477,615.86	1.35	60	25,700.52	1.37	210.9	1,110,154.91	1.50	24,351.4	16,218,183.60	16,218,183.60

* Estimated on mileage basis.

TABLE No. XV—CONTINUED.

RAILROADS.	RAILROADS.				RAILROADS.				RAILROADS.			
	General adminis- tration.	Maintenance of way and struc- tures.	Maintenance of equipment.	Conducting trans- portation.	General adminis- tration.	Maintenance of way and struc- tures.	Maintenance of equipment.	Conducting trans- portation.	General adminis- tration.	Maintenance of way and struc- tures.	Maintenance of equipment.	Conducting trans- portation.
Burlington, Cedar Rapids & Northern.	\$ 86,840.08	\$ 220,186.20	\$ 324,967.82	\$ 482,269.33	\$ 86,840.08	\$ 220,186.20	\$ 324,967.82	\$ 482,269.33	\$ 86,840.08	\$ 220,186.20	\$ 324,967.82	\$ 482,269.33
Centerville, Moravia & Albia.	5,320.63	9,296.50	9,004.43	5,182.06	5,320.63	9,296.50	9,004.43	5,182.06	5,320.63	9,296.50	9,004.43	5,182.06
Chicago, Burlington & Quincy.	78,081.25	350,834.00	915,130.11	900,558.04	78,081.25	350,834.00	915,130.11	900,558.04	78,081.25	350,834.00	915,130.11	900,558.04
Chicago, Burlington & Quincy.	32,170.91	10,432.80	3,080.00	4,710.81	32,170.91	10,432.80	3,080.00	4,710.81	32,170.91	10,432.80	3,080.00	4,710.81
Kansas City, St. Jo. & Council Bluffs.	40,973.81	12,433.41	55,031.10	6,482.35	40,973.81	12,433.41	55,031.10	6,482.35	40,973.81	12,433.41	55,031.10	6,482.35
Chicago, Iowa & Dakota.	3,462.49	7,570.00	725,900.31	1,023,808.48	3,462.49	7,570.00	725,900.31	1,023,808.48	3,462.49	7,570.00	725,900.31	1,023,808.48
Chicago & Northwestern.	100,215.46	836,321.93	155,520.55	1,584,704.41	100,215.46	836,321.93	155,520.55	1,584,704.41	100,215.46	836,321.93	155,520.55	1,584,704.41
Chicago, Rock Island & Pacific.	14,157.25	640,487.75	212,707.04	252,757.40	14,157.25	640,487.75	212,707.04	252,757.40	14,157.25	640,487.75	212,707.04	252,757.40
Chicago, St. Paul & Minneapolis.	8,540.00	200,702.00	130,431.76	297,534.12	8,540.00	200,702.00	130,431.76	297,534.12	8,540.00	200,702.00	130,431.76	297,534.12
Chicago, St. Paul, Minneapolis & Omaha.	6,780.00	70,442.28	383.01	1,315.55	6,780.00	70,442.28	383.01	1,315.55	6,780.00	70,442.28	383.01	1,315.55
Chicago, Santa Fe & California.	70,200.72	100,423.91	116,470.57	504,678.72	70,200.72	100,423.91	116,470.57	504,678.72	70,200.72	100,423.91	116,470.57	504,678.72
Chicago, Santa Fe & California.	8,468.71	22,703.03	13,020.00	36,185.93	8,468.71	22,703.03	13,020.00	36,185.93	8,468.71	22,703.03	13,020.00	36,185.93
Chicago, Santa Fe & California.	47,900.41	146,838.72	151,982.08	228,031.52	47,900.41	146,838.72	151,982.08	228,031.52	47,900.41	146,838.72	151,982.08	228,031.52
Crooked Creek.	7,704.43	22,478.55	14,123.02	28,034.52	7,704.43	22,478.55	14,123.02	28,034.52	7,704.43	22,478.55	14,123.02	28,034.52
Des Moines & Northern.	5,699.00	10,019.87	7,100.90	10,803.02	5,699.00	10,019.87	7,100.90	10,803.02	5,699.00	10,019.87	7,100.90	10,803.02
Dubuque & Sioux City.	1,800.00	51,855.00	12,913.25	59,205.50	1,800.00	51,855.00	12,913.25	59,205.50	1,800.00	51,855.00	12,913.25	59,205.50
Hammond & Shenandoah.	9,007.25	20,750.30	37,095.76	62,648.40	9,007.25	20,750.30	37,095.76	62,648.40	9,007.25	20,750.30	37,095.76	62,648.40
Iowa Central.	2,100.00	1,400.00	4,330.57	3,480.00	2,100.00	1,400.00	4,330.57	3,480.00	2,100.00	1,400.00	4,330.57	3,480.00
Keokuk & Western.	5,075.50	8,214.04	11,501.78	20,751.22	5,075.50	8,214.04	11,501.78	20,751.22	5,075.50	8,214.04	11,501.78	20,751.22
Mason City & Ft. Dodge.	8,577.62	31,000.51	88,812.06	108,650.45	8,577.62	31,000.51	88,812.06	108,650.45	8,577.62	31,000.51	88,812.06	108,650.45
Minneapolis St. Louis.	11,000.40	20,236.26	30,881.31	99,277.28	11,000.40	20,236.26	30,881.31	99,277.28	11,000.40	20,236.26	30,881.31	99,277.28
Omaha & St. Louis.	2,500.00	18,200.40	5,433.10	6,570.00	2,500.00	18,200.40	5,433.10	6,570.00	2,500.00	18,200.40	5,433.10	6,570.00
Ottumwa & Knoxville.	2,580.00	21,776.00	5,815.90	14,506.36	2,580.00	21,776.00	5,815.90	14,506.36	2,580.00	21,776.00	5,815.90	14,506.36
Sioux City & Pacific.	2,308.40	12,132.02	7,021.56	14,774.13	2,308.40	12,132.02	7,021.56	14,774.13	2,308.40	12,132.02	7,021.56	14,774.13
Tabor & Northern.	9,650.80	36,814.31	2,133.89	32,300.37	9,650.80	36,814.31	2,133.89	32,300.37	9,650.80	36,814.31	2,133.89	32,300.37
Wabash.												
XARROW GAUGE ROADS.												
Burlington & Northwestern.	\$ 678,167.51	\$ 3,130,463.00	\$ 3,070,327.49	\$ 6,492,690.28	\$ 678,167.51	\$ 3,130,463.00	\$ 3,070,327.49	\$ 6,492,690.28	\$ 678,167.51	\$ 3,130,463.00	\$ 3,070,327.49	\$ 6,492,690.28
Burlington & Western.												
Chicago, Ft. Madison & Des Moines.												
Des Moines & Northwestern.												
Total.	\$ 678,167.51	\$ 3,130,463.00	\$ 3,070,327.49	\$ 6,492,690.28	\$ 678,167.51	\$ 3,130,463.00	\$ 3,070,327.49	\$ 6,492,690.28	\$ 678,167.51	\$ 3,130,463.00	\$ 3,070,327.49	\$ 6,492,690.28

* No report for Iowa.

† Including \$21,219.83 for construction and improvements.

TABLE No. XVI—PASSENGER AND FREIGHT AND TRAIN MILEAGE—STATE OF IOWA

RAILROADS.	PASSENGER AND FREIGHT TRAFFIC.						EXPENSES.	
	Passenger and freight traffic.	Same per mile of road.	Passenger and freight earnings.	Same per mile of road.	Gross earn- ings from operation.	Same per mile of road.	Expenses.	Expenses per mile of road.
Burlington, Cedar Rapids & Northern.	\$ 2,773,267.46	3,150.33	\$ 2,705,086.06	3,202.03	\$ 2,601,005.06	3,231.32	\$ 2,014,889.19	\$ 2,289.26
Centerville, Moravia & Albia.	9,478.44	389.20	10,001.04	420.87	10,001.04	430.87	7,121.10	710.42
Chicago, Burlington & Quincy.								
Chicago, Burlington & Quincy.	41,700.00	1,575.86	41,408.13	1,640.30	43,468.13	1,640.30	39,202.19	1,480.19
Chicago, Iowa & Dakota.	6,577,000.96	4,988.00	7,226,544.30	4,652.19	7,203,019.37	4,670.02	7,600,415.70	2,001.00
Chicago & Northwestern.	6,872,807.45	5,909.80	7,103,882.20	6,136.20	7,178,485.74	6,100.17	4,750,992.23	4,005.68
Chicago, Rock Island & Pacific.								
Chicago, St. Paul & Minneapolis.	1,899,777.97	3,884.04	1,912,510.25	4,014.08	No report.		1,312,683.68	2,818.00
Chicago, St. Paul, Minneapolis & Omaha.	594,204.32	5,107.83	621,011.81	5,281.97	625,401.57	5,270.29	429,402.50	4,305.30
Chicago, Santa Fe & California.	171,050.06	8,012.84	170,098.99	8,008.71	170,131.11	9,010.00	140,894.41	7,004.28
Crooked Creek.								
Des Moines & Northern.	68,574.04	1,407.60	68,574.04	1,407.60	68,574.45	45,155.38	1,085.20	1,555.38
Dubuque & Sioux City.	1,840,550.64	3,210.80	1,947,522.14	3,207.29	1,978,554.81	3,451.52	1,476,204.25	2,575.29
Hammond & Shenandoah.	150,071.70	1,035.11	105,508.22	1,734.00	166,031.02	1,730.45	132,842.51	1,301.74
Iowa Central.	1,210,415.57	3,053.99	1,255,067.77	3,178.63	1,372,507.45	3,250.14	891,320.00	2,255.15
Keokuk & Western.	11,087.24	1,800.77	11,087.24	1,800.77	11,087.24	1,800.77	6,750.35	1,530.80
Mason City & Ft. Dodge.	293,323.07	1,980.00	311,994.11	2,112.35	304,872.85	2,470.60	221,480.70	1,667.94
Minneapolis St. Louis.	89,038.19	867.89	93,986.89	1,021.80	93,986.89	1,021.80	61,061.94	674.40
Omaha & St. Louis.	537,015.52	4,124.06	585,447.02	4,943.29	585,447.02	5,043.29	183,044.51	1,310.90
Ottumwa & Knoxville.	284,556.63	4,121.26	284,556.63	4,240.73	284,556.63	4,240.73	216,022.72	1,237.65
Prairie du Chien & McGregor.	24,320.94	2,028.53	24,404.72	2,032.73	24,404.72	2,032.73	14,102.72	1,182.73
Sioux City & Pacific.	95,007.19	1,273.55	95,007.19	1,274.00	95,007.19	1,274.00	48,414.45	508.70
Tabor & Northern.	205,064.82	4,914.11	427,040.20	5,315.40	435,082.07	5,414.20	298,017.79	2,850.97
Union Pacific.	2,821.48	320.98	2,038.47	347.94	3,008.47	347.94	4,540.43	517.22
Wabash.	175,501.59	1,400.00	190,431.88	1,528.33	190,431.88	1,528.33	286,770.60	2,301.53
XARROW GAUGE ROADS.								
Burlington & Northwestern.								
Burlington & Western.								
Chicago, Ft. Madison & Des Moines.	3,149.21	114.26	5,732.32	127.38	5,732.32	127.38	6,100.18	137.02
Des Moines & Northwestern.	201,390.52	1,164.01	210,288.01	1,845.60	210,288.01	1,845.60	207,423.62	1,510.20
Total.	\$ 24,439,972.47		\$ 25,436,533.72		\$ 25,810,786.71		\$ 20,303,417.56	

* No report made for Iowa. † Proportion on mileage basis.

TABLE No. IX.—PASSENGER, AND FREIGHT AND

RAILROADS.	PASSENGER TRAFFIC.					
	Number of passen- gers carried earn- ing revenue.	Number of passen- gers carried one mile.	Average distance carried.	Total passenger rev- enue.	Average amount re- ceived from each passenger.	Average receipts per passenger per mile —cent.
Burlington, Cedar Rapids & Northern.....	469,624	35,287,329	33.81	\$ 663,190.72	\$ 1.41	2.622
Centerville, Moravia & Albia.....	5,804	102,819	17.7	2,621.40	.45	2.550
Chicago, Burlington & Quincy.....	.....	.....	.....	.....	.....	.....
Chicago, Burlington & Kansas City.....	.....	.....	.....	.....	.....	.....
Kansas City, St. Jo. & Council Bluffs.....	.....	.....	.....	.....	.....	.....
St. Louis, Keokuk & Northwestern.....	.....	.....	.....	.....	.....	.....
Chicago, Iowa & Dakota.....	15,804	109,186	10.704	5,477.24	.34	3.247
Chicago, Milwaukee & St. Paul.....	2,061,133	70,404,514	34.16	1,642,358.17	.79	2.333
Chicago & Northwestern.....	1,307,246	62,995,987	48.13	1,503,894.10	1.15	2.300
Chicago, Rock Island & Pacific.....	.....	.....	.....	.....	.....	.....
Chicago, St. Paul & Kansas City.....	339,635	18,012,607	53.62	401,410.22	1.20	02.16
Chicago, St. Paul, Minneapolis & Omaha.....	119,821	5,736,223	47.87	142,430.66	1.18	02.41
Chicago, Santa Fe & California.....	54,426	1,067,355	19.61	23,068.21	.43	02.218
Clarinda & St. Louis.....	.....	.....	.....	.....	.....	.....
Crooked Creek.....	.....	.....	.....	.....	.....	.....
Des Moines & Northern.....	17,318	382,887	28	10,160.23	.58	02.637
Dubuque & Sioux City.....	523,026	21,528,360	41.00	522,285.34	.90	02.426
Humston & Shenandoah.....	37,730	902,247	23.3	26,844.89	.71	02.715
Iowa Central.....	291,601	7,326,730	25.8	190,713.12	.65	02.334
Iowa Northern.....	13,314	46,560	3.5	1,664.33	.12	03.428
Keokuk & Western.....	132,553	2,061,461	21	74,946.05	.55	02.931
Mason City & Ft. Dodge.....	36,267	697,465	19	22,513.56	.62	03.228
Minneapolis & St. Louis.....	70,463	1,947,330	27.6	50,583.51	.71	02.597
Omaha & St. Louis.....	43,688	1,976,877	45.34	48,815.02	1.11	02.468
Ottumwa & Kirksville.....	11,210	112,100	10	3,146.00	.28	02.807
Sioux City & Northern.....	5,182	210,895	50.38	7,079.28	1.36	02.27
Sioux City & Pacific.....	181,580	7,333,952	40.38	191,034.32	1.05	02.604
Taber & Northern.....	3,728	32,769	8.79	1,268.65	.34	03.871
Wabash.....	52,588	2,565,947	47.9	54,642.00	1.01	02.130
NARROW GAUGE ROADS.						
Burlington & Northwestern.....	56,821	416,902	.....	17,497.50	.31	.....
Burlington & Western.....	23,455	414,865	.....	11,090.33	.51	.....
Chicago, Ft. Madison & Des Moines.....	.....	.....	.....	865.35	.....	.....
Des Moines & Kansas City.....	22,892	587,172	24.89	16,546.58	.70	2.820
Des Moines & Northwestern.....	61,734	1,367,462	22.63	39,818.22	.64	2.849
Total.....	5,955,892	235,149,144	.....	\$5,677,813.90	.....	.....

* No report made for Iowa.

TRAIN MILEAGE, STATE OF IOWA—CONTINUED.

FRAIGHT TRAFFIC.											
Estimated cost of carrying one passenger one mile—cents.	Passenger earnings per mile of road.	Passenger earnings per train mile—cts.	Number of tons carried of freight earning revenue.	Number of tons carried one mile.	Average distance haul of one ton.	Total freight revenue.	Average amount received for each ton of freight.	Average receipts per ton per mile—cts.	Estimated cost of carrying one ton one mile—cents.	Freight earnings per mile of road.	Freight earnings per train mile.
2.016 4	\$ 193.85 153.35	88.673 1.048	1,308,003 22,740	186,176,570 383,371	137.74 17	\$ 2,100,087.14 6,857.94	\$ 1.612 39.1	1.175 1.778	.751 4.374	\$2,397.15 274.52	\$1.10.5 64.9
5.824 2.063 2.271	371.20 1,057.42 1,541.84	70.978 81.668 100.797	26,754 2,351,890 2,907,879	347,400 506,630,191 674,700,648	12.980 198.30 232	56,283.05 5,332,342.91 5,360,913.39	1.76.0 1.97.3 1.84.6	8.502 998 797	1,360.19 3,241.57 4,617.30	1.14.6 1.40.6 1.31.8	
1.942	1,016.14	76.761	1,089,633	213,156,144	190.7	1,428,367.75	1.31.1	.670	.4693	3,967.94	91.6
2.553 3.342	1,091.01 1,487.02	107.582 90.110	273,757 691,734	44,026,785 13,987,387	164.76 19	451,892.86 147,382.77	1.65.6 31.3	1.006 1.126	.027 .304	4,830.66 7,421.09	1.83 1.88.7
4.272	242.73	40	39,960	680,511	34	46,863.86	1.56	7	4	1,125.08	2.30
3.688 2.649 2.479	1,066.68 380.73 707.21	78.702 49.473 79.823	512,680 126,502 917,397	125,158,149 9,684,513 102,636,012	154 76.6 111	1,318,274.36 129,226.81 1,010,704.45	1.62.2 1.02 1.11.1	1.033 1.353 999	717 868 901	2,260.46 1,253.86 2,581.40	1.15.6 1.23.6 1.13.1
4.753	507.45	38.379	243,817	10,430,300	67	945,387.02	9.423.41	15.0.4	2.283	1,580.11	94.0
4.402 4.106 1.725	258.50 550.82 728.78	50.851 64.637 82.740	75,332 55,993 790,207	2,309,224 10,256,094 32,589,448	31.49 49.6 110.8	90,574.63 267,631.71 294,402.38	90.7 100.9 75.0	2.388.1 2,624 682	1,353 1,008 560	753.90 1,482.46 3,350.18	1.14.1 1.29.6 1.01.7
5.44	91.93	31.95	141,009	2,416,734	12	21,193.04	10.5	8.77	.04	1,768.08	146.3
1.810 2.196	2,770.91 555.78	133,930 88.040	365,069 273,240	16,042,504 18,449,541	44 71	204,430.51 119,859.89	56.1 43.8	1.274 1.108	.768 1.101	2,544.79 972.57	1.62.7 1.27
166.03 169.50 19.23 220.13 5.645	70.4 18 10.4 84.200 429.56	70.4 18 10.4 84.200 67.941	105,600	5,280,852	50.00	48,404.22 45,321.61 4,283.80 42,136.00 161,382.30	1.52.8 1.52.8 1.52.8 1.52.8 1.52.8	2.056 2.056 2.056 2.056 2.056	2.403 2.403 2.403 2.403 2.403	1,405.63 1,405.63 1,405.63 1,405.63 1,405.63	1.75 1.75 1.75 1.75 1.75
12,750,670	1,981,103,653					\$18,561,512.73					

TABLE No. XVI.—PASSENGER AND FREIGHT AND

RAILROADS.	TRAIN						
	Miles run by passenger trains,	Miles run by freight trains,	Miles run by mixed trains,	Total mileage trains earning revenue,	Miles run by switching trains,	Miles run by construction and other trains.	Grand total train mileage.
Burlington, Cedar R. & N. Centerville, Moravia & A.	857,370	1,640,526	165,720	2,663,621	333,800	54,686	3,052,007
Chl., Burlington & Q.	.....	.....	14,280	14,286	.....	.....	14,286
Chl., Bur. & K. C.	.....	.....	.....	.....	.....	.....	.....
K. C. St. Jo. & C. Bluffs.	.....	.....	.....	.....	.....	.....	.....
St. L., Keokuk & N. W.	.....	.....	.....	.....	.....	.....	.....
Chicago, Iowa & Dakota.	8,983	26,951	.....	35,934	.....	.....	35,934
Chl., Milwaukee & St. P.	1,968,192	3,200,605	218,193	5,376,990	1,262,035	218,168	6,858,633
Chicago & Northwestern.	1,730,005	3,894,851	236,506	5,851,432	1,343,652	201,436	7,396,546
Chl., Rock Island & P.	.....	.....	.....	.....	.....	.....	.....
Chl., St. P. & Kansas City.	606,980	1,558,521	.....	2,165,510	55,867	17,140	2,238,523
Chl., St. P., Min. & Omaha.	154,294	428,309	9,984	402,587	112,600	10,403	525,680
Chl., Santa Fe & Cal.	30,740	94,650	.....	125,390	89,588	1,300	216,278
Clarinda & St. Louis.	.....	.....	.....	.....	.....	.....	.....
Crooked Creek.	.....	.....	.....	.....	.....	.....	.....
Des Moines & Northern.	35,213	.....	12,834	38,047	.....	528	38,575
Doquaque & Sioux City.	798,097	1,130,902	.....	1,927,999	267,778	47,681	2,235,453
Humeston & Shenandoah.	73,450	104,480	.....	177,936	8,377	4,877	191,190
Iowa Central.	205,634	901,169	.....	1,106,803	169,691	63,768	1,439,262
Iowa Northern.	10,016	.....	.....	10,016	.....	.....	10,016
Keokuk & Western.	78,053	.....	74,369	152,422	38,992	2,608	194,111
Mason City & Ft. Dodge.	54,026	40,597	.....	103,623	.....	.....	103,623
Minneapolis & St. Louis.	92,569	159,707	.....	252,276	.....	3,421	255,757
Omaha & St. Louis.	31,067	220,585	.....	271,652	48,506	3,362	323,520
Ottumwa & Kirkville.	.....	.....	15,160	15,160	.....	.....	15,160
Sioux City & Northern.	26,788	35,920	8,043	64,753	.....	462	65,215
Sioux City & Pacific.	166,468	125,823	.....	292,291	147,081	4,015	443,387
Taber & Northern.	.....	.....	8,064	8,064	.....	.....	8,064
Wabash.	76,981	103,089	.....	179,970	.....	.....	179,970
NARROW GAUGE ROADS.							
Burlington & N. W.	11,780	13,076	.....	24,856	.....	.....	139,520
Burlington & Western.	66,954	.....	72,575	139,529	.....	.....	7,020
Chl., Ft. Madison & Des M.	.....	.....	7,020	7,020	.....	.....	117,905
Des Moines & Kansas C.	26,116	65,816	.....	91,932	.....	26,033	117,905
Des Moines & N. W.	73,103	92,109	.....	169,203	.....	6,885	172,088
Total.	7,256,903	13,651,667	842,786	21,760,342	3,873,897	699,709	26,267,005

* No report made.

* Including dead weight of cars.

TRAIN MILEAGE, STATE OF IOWA—CONTINUED.

[illegible]

TABLE NO. XVII.—FREIGHT TRAFFIC MOVEMENT—IOWA.

RAILROADS.	PRODUCTS OF AGRICULTURE.					PRODUCTS OF ANIMALS.					PRODUCTS OF MINES.						
	Grain.	Flour.	Other mill pro- ducts.	Hay.	Tobacco.	Fruit and vege- tables.	Others.	Live stock.	Dressed meat.	Other packing house pro- ducts.	Poultry, game and fish.	Wool.	Hides and leather.	Anthracite coal.	Bituminous coal.	Coke.	Ores.	Stone, sand and other like ar- ticles.
Bur., Cud. Rap. & North. Centerville, M. & A. Chicago, Bur. & Quincy. Chicago, Bur. & K. C. Kan. City, St. J. & C. R. St. L. & Nor'west'n Chicago, Iowa & Dakota Chicago, Mil. & St. Paul Chicago & Northwestern Chicago, R. I. & Pacific Chicago, St. Paul & K. C. Chicago, St. Paul, M. & O. Chicago, Santa Fe & Cal. Crooked Creek Des Moines & Northern Dubuque & Sioux City Hammond & Shennandoah. Iowa Central Iowa Northern Kokuk & Western Mason City & Ft. Dodge Minneapolis & St. Louis. Omaha & St. Louis Ottumwa & Kirksville Sioux City & Northern Sioux City & Pacific Taber & Northern Waukegan KARLOW GAUGE ROADS. Burlington & Nor'west'n Burlington & Western Chicago, Ft. Mad. & D. M. Des Moines & Kansas City Des Moines & Nor'west'n Total	301,690 580 8,250 526,600 540,749 893,631 340,205 43,045 263,182 10,517 190,372 15,806 128,844 10,517 14,206 27,712 181,791 5,808 59,425 73,136 9,506 40,570 3,774,077,320,100	32,984 35 403 92,223 12,400 893,631 70,352 43,045 2,306 5,327 24 7,807 720 422 276 2,666 5,472 843 844 113,407,320,100	10,941 10 20,244 4,853 14,301 3,819 17,002 10 8,138 671 3,119 127 414 189 306 412 3,008 201 231 113,407,320,100	48,722 26,240 43,101 50,864 3,819 17,002 413 133 13,060 671 3,119 10 10 2,213 22,068 52 23 406 1,448													

* No report made for Iowa.

TABLE NO. XVII.—FREIGHT TRAFFIC MOVEMENT IN IOWA—CONTINUED.

RAILROADS.	PRODUCTS OF THE FOREST.			MANUFACTURES.										PRODUCTS OF MINES.		
	Lumber.	Others.	Petroleum and other.	Sugar.	Iron.	Cement, brick and lime.	Agricultural implements.	Wagons, cars, etc.	Wine, beer, etc.	Household goods and furniture.	Other manu- factures.	Merchandise.	Miscellaneous.	Total tonnage.	Total tonnage for entire line.	
Burlington, Cedar Rapids & Northern.	121,520	17,976	14,410	13,770	10,770	10,770	10,770	10,770	10,770	10,770	10,770	10,770	10,770	10,770	10,770	10,770
Centerville, Moravia & Albia.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Chicago, Burlington & Quincy.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Chicago, Burlington & Kansas City.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Chicago, St. Jo. & Council Bluffs.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
St. Louis, Keokuk & Northwestern.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Chicago, Iowa & Dakota.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Chicago, Milwaukee & St. Paul.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Chicago & Northwestern.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Chicago, Rock Island & Pacific.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Chicago, St. Paul & Kansas City.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Chicago, St. Paul, Minneapolis & Omaha.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Chicago, Santa Fe & California.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Clarinda & St. Louis.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Crooked Creek.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Des Moines & Northern.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Dubuque & Sioux City.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Hammond & Shenandoah.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Iowa Central.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Iowa Northern.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Keokuk & Western.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Mason City & Ft. Dodge.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Minneapolis & St. Louis.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Omaha & St. Louis.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Ottumwa & Kirksville.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Sioux City & Northern.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Taber & Northern.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
Wabash.	285	10	114	10	114	10	114	10	114	10	114	10	114	10	114	10
NARROW GAUGE ROADS.																
Burlington & Northwestern.																
Burlington & Western.																
Chicago, Ft. Madison & Des Moines.																
Des Moines & Kansas City.																
Des Moines & Northwestern.																
Total.	1,462,000	38,207	100,778	62,207	373,598	307,260	66,553	97,206	78,140	10,190	41,567	1,134,750,856,710	14,715,721,901,902,400	4,039	66,571,931,323	

* No report for Iowa.

* No report for Iowa.

TABLE No. XVIII.—MILEAGE IN IOWA.

RAILROADS.	LINES REPRESENTED BY CAPITAL STOCK.		Line of property and spurs.	Line operated under lease.	Line operated under contract.	Total mileage, excluding truck-are rights.	Line operated under truck-are rights.	New line constructed during year.	Miles of iron rails.	Miles of steel rails.
	Main line.	Branches and spurs.								
Burlington, Cedar Rapids & Northern	225.25	172.83	433.46	11.29	5.08	572.61	7.22		102.14	177.60
Centerville, Moravia & Albia	24.10					24.10			24.10	
Chicago, Burlington & Quincy	570.68	129.89		980.24		700.57			120.22	701.41
Chicago, Burlington & Quincy	77.53					77.53	39.11		26.20	51.23
Kansas City, St. Jo & Council Bluffs	40.05	2.17				42.22			2.17	51.13
St. Louis, Keokuk & Northwestern	51.68					51.68	1.96		40.10	10.08
Chicago, Iowa & Dakota	26.50					26.50			26.50	
Chicago, Milwaukee & St. Paul	1,553.27					1,553.27	47		381.41	1,471.86
Chicago & Northwestern	353.12	810.00				1,163.12			115.86	1,047.26
Chicago, Rock Island & Pacific	317.00	443.70		305.00		1,065.70	1.02		292.41	864.19
Chicago, St. Paul & Minneapolis	57.11	17.44		9.10		74.55	25.20		18.38	44.17
Chicago, Santa Fe & California	19.25					19.25			19.25	
Chicago, St. Louis	11.50	1.00				12.50			12.50	
Crooked Creek	10.20			14.20		24.40			10.20	
Des Moines & Northern	41.61					41.61			41.61	
Dubuque & Sioux City	323.58		171.08	55.58		552.24	17.08		60.00	504.24
Hannibal & Shenandoah	35.45			1.47		36.92			200.63	194.50
Iowa Central	264.02	159.64				423.66			5.43	1.00
Iowa Northern	5.00					5.00				
Keokuk & Western	70.58					70.58			4.71	10.45
Mason City & Ft. Dodge	94.10	4.00				98.10			70.70	
Minneapolis & St. Louis	120.00	1.80				121.80			64.70	67.00
Omaha & St. Louis	67.00					67.00				
Ottumwa & Kirkville	3.33					3.33				
Prairie du Chien & McGregor		3.50				3.50				
Sioux City & Northern	77.00					77.00			80.50	
Sioux City & Pacific	8.70					8.70			80	70.07
Tabor & Northern										
Union Pacific	43.20	5.47		43.40		88.07	18.00		42.70	43.60
Wabash										
Davenport, Iowa & Dakota										
Burlington & Missouri River										
NARROW GAUGE ROADS.										
Burlington & Northwestern	42.25			13.20		55.45			53.17	2.28
Burlington & Western	73.70			70.70		144.40			45.00	
Chicago, Ft. Madison & Des Moines	45.00			45.00		90.00			43.00	57.00
Des Moines & Kansas City	100.00			100.00		200.00			99.72	20.28
Des Moines & Northwestern	120.45					120.45				
Total	5,880.30	1,810.34	625.15	417.64	442.02	8,412.79	131.60	2,431	2,006.71	6,513.40

TABLE XIX.—RENEWAL OF SUPERSTRUCTURE AND CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

RAILROADS.	NEW RAILS LAID DURING YEAR		NEW TIRES LAID.		Tons of bituminous coal consumed.	Cords of hard wood consumed.	Cords of soft wood consumed.	Total fuel consumed.	Miles run.	Average pounds consumed per mile.	Average price of hard wood per cord.	Average price of soft wood per cord.
	Tons.	Weight per yard.	Number.	Average.								
Burlington, Cedar Rapids & N.	2,260.17	60.00	942,462	8.51	111,802.00	2,763.00	111,215.00	3,076.00	3,076.00	74.00	\$1.35	\$2.50
Centerville, Moravia & Albia	10.00	35	10,000	35	522.00	15.00	507.00	14,280	14,280	75.00	1.38	2.50
Chicago, Burlington & Quincy	2,022.07	67.00	200,470	41	* 731,290.00	* 7,743.00	* 707,547.00	* 113,201.50	113,201	113.17	1.51	1.00
Chicago, Burlington & Quincy	34.80	34	34,800	34	47,400.50	604.50	46,795.50	46,795.50	46,795.50	70.47	1.58	1.10
St. Louis, Keokuk & N. W.	10,000	38.50	1,000,000	38.50	1,190.00		1,190.00	1,190.00	1,190.00	97.5	1.38	2.48
Chicago, Milwaukee & St. Paul	4,725,559.67	50	396,297	40	207,407.00	8,964.00	207,407.00	207,407.00	207,407.00	74.00	1.54	2.61
Chicago & Northwestern	5,896,102.66	50	370,357	43	240,402.00	5,894.00	240,402.00	240,402.00	240,402.00	82.84	1.51	2.61
Chicago, Rock Island & Pacific	5,230.0	70.00	480,700	44	520,728.00	38,447.00	520,728.00	520,728.00	520,728.00	96.01	1.80	2.66
Chicago, St. Paul & Kansas City	600.00	60.00	35,25	16,000	112,034.00	1,883.0	112,034.00	112,034.00	112,034.00	96.15	1.80	2.66
Chicago, St. Paul, Minn. & Om.	4,850.25	65.00	41,100	50	21,352.00	826.60	21,352.00	21,352.00	21,352.00	92.00	2.75	1.01
Chicago, Santa Fe & California	147.50	50	147,500	50	8,885.00	103.00	8,885.00	8,885.00	8,885.00	82.00	2.75	1.01
Crooked Creek	147.50	50	147,500	50	8,885.00	103.00	8,885.00	8,885.00	8,885.00	82.00	2.75	1.01
Des Moines & Northern	1,405.65	61.75	1,482.00	47	85,015.82	1,200.10	85,015.82	85,015.82	85,015.82	73.0	1.68	4.50
Dubuque & Sioux City	50.10	55.00	98,420	44	6,558.00	67.00	6,558.00	6,558.00	6,558.00	75.04	1.76	1.70
Hannibal & Shenandoah	1,792.07	60.00	20,156	40	54,330.00	1,317.40	53,112.60	53,112.60	53,112.60	92.00	1.90	4.00
Iowa Central	2,210.00	60.00	21,800	58	6,312.70	190.00	6,312.70	6,312.70	6,312.70	96.11	1.90	1.50
Iowa Northern	1,300.44	60.00	13,004	48	3,771.05	130.00	3,771.05	3,771.05	3,771.05	87.84	1.05	2.00
Keokuk & Western	1,000.00	60.00	10,000	60	14,002.00	450.00	14,002.00	14,002.00	14,002.00	94.14	1.50	1.50
Mason City & Ft. Dodge	6,097.00	60.00	60,970	60	1,000.00	632.00	1,000.00	1,000.00	1,000.00	63.00	1.90	1.90
Minneapolis & St. Louis	900.00	60.00	9,000	60	13,081.45	357.00	13,081.45	13,081.45	13,081.45	61.00	2.78	1.13
Omaha & St. Louis	801.50	52.00	8,015	45	12,121.08	308.70	12,429.78	12,429.78	12,429.78	85.20	1.50	2.60
Sioux City & Northern			2,338	50								
Sioux City & Pacific			12,877	55								
Tabor & Northern			15,319	55								
Wabash			56,000	40								
NARROW GAUGE ROADS.			41,566	45								
Burlington & Northwestern	63.00	47.30	150.00	40.00	26.58							
Burlington & Western			12,877	55								
Chicago, Ft. Madison & D. M.			15,319	55								
Des Moines & Kansas City			56,000	40								
Des Moines & Northwestern			41,566	45								
Total	62,43	107	2,394,477		41,208,817	37,122.00	10,264,821	2,508,198.00	61,849,482			

* For line east of Mississippi river. † No report.

TABLE No. XX—ACCIDENTS TO PERSONS IN IOWA.

RAILROADS.	EMPLOYEES.											PASSENGERS.											OTHERS.																					
	KILLED.					INJURED.						Total injured.	KILLED.				INJURED.							Total injured.	KILLED.			INJURED.																
	Coupling and uncoupling.	Falling from trains and engines.	Overhead obstructions.	Collisions.	Derailments.	Other train accidents.	At stations.	Other causes.	Coupling and uncoupling.	Falling from trains and engines.	Overhead obstructions.		Collisions.	Derailments.	Other train accidents.	At stations.	Other causes.	Total killed.	Collisions.	Derailments.	Other train accidents.	At highway crossings.	At stations.		Other causes.	Total killed.	Collisions.	Derailments.	Other train accidents.	At highway crossings.	At stations.	Other causes.	Total killed.	Collisions.	Derailments.	Other train accidents.	At highway crossings.	At stations.	Other causes.	Total injured.				
Burlington, C. R. & N.	2			1					10	2	3	12	2	1	3	3	24		2		1	5			3	5	1	1	2	12		3	2	9	6	14								
Centerville, M. & A.																																												
Chicago, Bur. & Q.	2	3	2	2	1	1	3									13	5		3		5			4	7	1	11	2																
Chicago, Bur. & K. C.																																												
K. C., St. Jo. & O. B.									2	4					1	1	9																											
St. L., K. & N. W.	1																																											
Chicago, Mil. & St. P.	1	5	1	3				7	50	18	113	7		3	78	18	2				4	6	10		2	29	3																	
Chicago & N. W.	1	3	3	3				1	19	4					26	8	56																											
Chicago, I. C. & P.	1	1	1	1				1			5	1		1	1	4	4																											
Chicago, St. P. & K. C.	1			3	1			3	53	3					42	8	80				1	6																						
Chicago, St. P., M. & O.									5	2							8																											
Chic., Santa Fe & C.	1							1	2	2					14	2	19																											
Clarinda & St. Louis.																	2																											
Des Moines & N.																	2																											
Dubuque & Sioux C.	1		1	2				1	19	7		4	2	1	2		45				1	1	1		3	3	1				1	2		4	3									
Humeston & S.	1																1																											
Iowa Central.	2	1						2	30	5		1			49	5	85							3	3	1			2			1		1										
Keokuk & Western.																	1																											
Mason City & Ft. D.																	1																											
Minneapolis & St. L.		1															1																											
Omaha & St. Louis.																	1																											
Ottumwa & Kirkville.																	2																											
Sioux C. & Northern.																	2																											
Sioux City & Pacific.		1							13	2				1	1	12	1	29																										
Tabor & Northern.	1																																											
Wabash.									1							4	5					1		1	1	3	1			1			1	1	1	3								
NARROW GAUGE ROADS.																																												
Chicago, Ft. M. & D. M.																																												
Des Moines & K. C.																																												
Des Moines & N. W.																																												
Total.	14	17	4	13	5	1	3	16	203	53	4	56	15	7	11	250	73	579	2		5		1	1	13	27	14		4	9	0	67	7	14	13	35	6		7	23	21	44	69	101

TABLE No. XXI.—BRIDGES, TRESTLES AND TELEGRAPH IN IOWA.

RAILROADS.	BRIDGES.												TRESTLES.									
	STONE.				IRON.				WOODEN.				COMBINATION.				TOTAL.					
	Number.	Minimum length.	Maximum length.	Aggregate length.	Number.	Minimum length.	Maximum length.	Aggregate length.	Number.	Minimum length.	Maximum length.	Aggregate length.	Number.	Minimum length.	Maximum length.	Aggregate length.	Number.	Minimum length.	Maximum length.	Aggregate length.		
Burlington, Cedar R. & N.					35	11.3	150	388	29	60	80	2,045	45	52	198	7,116	109	10.277	776	16	784	67,221
Centerville, Moravia & Albion													1			100			12			1,949
Chicago, Burlington & Quincy					86	13.6	1,005	8,805	24	70	158	2,836					110	11.441	958	16	1,300	85,522
Chicago, Burlington & K. C.												1,628	1		90	60	9	1,988	77	14	496	7,173
Kansas City, St. Jo & C. B.					3	30	216	275										365				
St. Louis, Keokuk & N. W.												576						870	57	16	484	5,819
Chicago, Iowa & Dakota					1	50	50	50	25	16	208	1,380	54	140	154	404	30	1,724				
Chicago, Milwaukee & St. Paul					20	30	964	3,334	149	48	148	16,465	59	62	177	696	174	20,515	2,433	12	1,695	216,568
Chicago & Northwestern					76	36	174	3,322	43	32	156	3,421	29	77	160	3,801	148	13,544	2,728	7	1,308	162,163
Chicago, Rock Island & Pacific	126	4	80	1,108	129	16	175	12,413	104	46	156	8,180	14	115	155	1,970	442	21,761	1,627	4	1,250	711,183
Chicago, St. Paul & K. C.								3,700				654						4,600	655	16	2,600	80,294
Chicago, St. Paul, Minn. & O.					21	60	1,340		2	60		120							130	8	562	7,344
Chicago, Santa Fe & California					2	50	450	500	14	48	255	1,068	2	126	126	252		2,710				
Charlinda & St. Louis									3	70	128	370							21	16	249	2,347
Crooked Creek									1	370	370	370							14		650	
Des Moines & Northern					13	110	450	2,180	27	60	457	4,826	2	175	175	336			86	16	1,616	8,976
Dubuque & Sioux City																			897	8	978	70,503
Humeston & Shenandoah													12	40	132	1,084			158	16		22,804
Iowa Central	?				128	8		1,023	0			1,884							997			51,516
Iowa Northern																			9			3,112
Keokuk & Western													2			128			80	15	320	6,073
Mason City & Ft. Dodge									3	44	361	526							109	12	979	8,170
Minneapolis & St. Louis													6	60	360	1,378			90			9,688
Omaha & St. Louis									4	70	148	436							140	8	406	12,308
Ottumwa & Kirksville																			12			544
Prairie du Chien & McGregor									1			10,590										
Sioux City & Northern													1			100			114	16	2,192	18,304
Sioux City & Pacific					1	221		221	10	16	240	960	3	128	381	762			48	31	481	4,783
Tabor & Northern																						
Union Pacific																						
Wabash					3	111	652	654	17	60	615	27,046							229	13	529	20,087
NARROW GAUGE ROADS.																						
Burlington & Northwestern					1			80											36	12	500	2,006
Burlington & Western	33		5	70	2	120	376	496											30	12	640	7,156
Chicago, Ft. Madison & D. M.									1	20	30	20							25	28	504	3,172
Des Moines & Kansas City									6			742							152			11,411
Des Moines & Northwestern									126			126	1			290			154			11,079
Totals	225				1,306	401		42,456	404			85,593	126			19,191	1,029	91,301	12,206			1,010,200

TABLE No. XXI.—CONTINUED.

RAILROADS.	OVERHEAD HIGHWAY AND FARM CROSSINGS				OVERHEAD RAILWAY CROSSINGS.				TELEGRAPHS.			
	BRIDGES.		TRESTLES.		BRIDGES.		TRESTLES.		OWNED AND OPERATED BY COMPANY.		OWNED BY OTHERS.	
	Number.	Height of lowest above surface of rails.	Number.	Height of lowest above surface of rails.	Number.	Height of lowest above surface of rails.	Number.	Height of lowest above surface of rails.	Miles of line.	Miles of wire.	Miles of line.	Miles of wire.
Burlington, Cedar Rap. & N.	3	18			9						24.10	1,914.13
Centerville, Mor. & Albia												24.10
Chicago, Burlington & Q.	15	18 6-12	11	18 9-12	2	18.6	2	18.11	769.9	2,198.		
Chicago, Bur. & K. C.									77.53	156.06		
Kansas City, St. J. & C. B.											54	260
St. Louis, Keokuk & N. W.	1	16	1	12					52.04	80.96		
Chicago, Iowa & Dakota					1						26.5	26.50
Chicago, Milwaukee & St. P.	1	55	28	16	3	19.2	5	19.2			5,675.76	14,005.47
Chicago & Northwestern	2	19.6	11	18.2	2	19.2			1,492.36	3,244.80		
Chicago, Rock Island & P.	13	18	11	18			5	20			1,042.30	3,753
Chicago, St. P. & K. C.	15		23	20			1	20			442.48	1,548.82
Chic., St. Paul, Minn. & O.									98.05	342.28		
Chicago, Santa Fe & Cal.				20.6					19.86	59.58		
Clarinda & St. Louis			39									
Crooked Creek												
Des Moines & Northern			2	18.4	3	19.5	1	17.4	41.61	43		
Dubuque & Sioux City			6	18			2	20			601	1,236
Humeston & Shenandoah			3	18					95.45	95.45		
Iowa Central											304.94	775.88
Iowa Northern					1	30					70.58	165.58
Keokuk & Western											86	86
Mason City & Ft. Dodge												
Minneapolis & St. Louis											67	268
Omaha & St. Louis	1	19					1	19				
Ottumwa & Kirksville												
Prairie du Chien & McG.												
Sioux City & Northern			1	21							77	77
Sioux City & Pacific					1	21.6					80	151
Tabor & Northern	1	22										
Union Pacific												
Wabash	1	17										
NARROW GAGE ROADS.												
Burlington & Northwestern											52	52
Burlington & Western											70	70
Chicago, Ft. Mad. & D. M.												
Des Moines & Kansas City											100	100
Des Moines & Northwestern												
Total	53		138		22		17		2,647.40	6,219.13	8,863.66	25,119.48

RETURNS
OF THE
RAILROAD COMPANIES,
FOR THE YEAR ENDING JUNE 30TH, 1890.

ANNUAL REPORT
OF THE
CHICAGO, SANTA FE & CALIFORNIA RAILWAY CO.,
LEASED BY THE ATCHISON, TOPEKA & SANTA FE RAILROAD CO.,
TO THE
BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,
FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
- Page 7. Give the names of your attorneys in Iowa.
Superintendents for Iowa.
Division superintendents for Iowa.
- Page 11. Total mileage operated in Iowa.
- Page 13. Total mileage in Iowa.
- Page 17. 1—Amount of stock issued for dividends on earnings.
2—Amount of stock per mile of road.
3—Amount of stock representing road in Iowa.
4—Amount of stock held in Iowa.
- Page 19. Amount of funded debt representing road in Iowa.
- Page 27. Grand total for Iowa.
- Page 33. Taxes paid in Iowa.
- Page 45. 1—Operating expenses per mile of road.
2—Operating expenses per train mile.
3—Proportion of operating expenses and taxes for Iowa.
4—Percentage of expenses to earnings.
5—Net earnings per train mile.
6—Percentage of earnings to stock and debt.
7—Percentage of earnings to cost of road and equipment.
8—Surplus at the commencement of the year.
9—Surplus at the close of the year.
10—Amount of its own stock owned by the company.
- Page 46. Fencing in Iowa.
1—How many miles of fencing on your road in Iowa?
2—How many miles of unfenced road in Iowa?
3—What is the average cost per mile of fencing?
4—What is the total cost of the same?
5—How many miles of new fencing built during the year?

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890:

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi River bridge at for the year ending June 30, 1890:

East bound, number of tons
West bound, number of tons

Total tons.....

Tonnage crossing the Missouri river bridge at for the year ending June 30, 1890:

East bound, tons
West bound, tons

Total tons.....

Page 69. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.

Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

Page 78. 1—State the number of acres of land your company has already received from the congressional grants.

2—State the number of acres yet to come to your company from Congressional grants.

3—State the average price at which these lands have been sold or contracted by the company.

4—State the number of acres sold.

5—State the amount received from sales.

6—State the amount unpaid on outstanding contracts.

7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.

8—State the amount expended in sale and management of lands.

9—State the amount of taxes paid on lands.

10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.

11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business.

Page 80. 1—What provision, if any, has been made by the road for the payment of its funded debt?

2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.

3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.

4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

No answers were received to the above list of questions.

HISTORY.

Name of common carrier making this report:

Chicago, Santa Fe & California Railroad Company.

Date of organization:

Incorporated in Illinois December 3, 1886.

Under laws of what Government, State or Territory organized? If more than one name all; give reference to each statute and all amendments thereof:

Incorporated under the General Laws of the State of Illinois, Chapter 114, Revised Statutes.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same:

Purchase of the Chicago & St. Louis R'y and Chicago, Santa Fe & California Railway Co. of Iowa, was made under authority of an act to increase the powers of railroad corporations in force July 1, 1885, sections 192 and 193, Chapter 114, Revised Statutes State of Illinois.

Date and authority of each consolidation:

Purchase of Chicago & St. Louis Railway authorized by vote of Directors, dated December 15, 1886, and vote of stockholders on same date. Purchase of Chicago, Santa Fe & California Railway Co. of Iowa authorized by vote of directors July 15, 1887, and by vote of stockholders same date.

What carrier operates the road of this company:

Atchison, Topeka & Santa Fe Railroad Company.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
A. Marvel	Chicago, Ill.	October, 1894.
C. L. Hutchison	Chicago, Ill.	October, 1894.
Edson Keith	Chicago, Ill.	October, 1894.
J. B. Morrison	Fort Madison, Iowa.	October, 1891.
J. D. Springer	Chicago, Ill.	October, 1891.
Nelson Morris	Chicago, Ill.	October, 1891.
E. O. Faulkner	Chicago, Ill.	October, 1891.
Abram Poole	Chicago, Ill.	October, 1892.
B. P. Cheney	Boston, Mass.	October, 1892.
O. W. Peabody	Boston, Mass.	October, 1892.
G. C. Magoun	New York, N. Y.	October, 1893.
J. J. McCook	New York, N. Y.	October, 1893.
Norman Williams	Chicago, Ill.	October, 1893.

Total number of stockholders at date of last election:

Fourteen.

Date of last meeting of stockholders for election of directors:

May 6, 1890.

Give post-office address of general office:

Chicago, Ill.

Give post-office address of operating office:

Chicago, Ill.

Total number of stockholders in Iowa:

One.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	A. Marvel	Chicago, Ill.
First Vice-President	J. D. Springer	Chicago, Ill.
Secretary	D. L. Gallup	Chicago, Ill.
Treasurer	G. L. Goodwin	Boston, Mass.
Assistant Treasurer	G. R. Peck	Topeka, Kan.
General Solicitor	J. D. M. Hamilton	Ft. Madison, Iowa.
Attorneys for Iowa	Jas. C. Davis	Keokuk, Iowa.
Comptroller	J. P. Whitehead	Boston, Mass.
General Auditor	J. W. Reinhart	Boston, Mass.
Acting Auditor	S. L. Crim	Chicago, Ill.
General Superintendent	C. O. Wheeler	Chicago, Ill.
Division Superintendent	W. C. Nixon	Chillicothe, Ill.
Division Superintendent	W. E. Costello	Ft. Madison.
Division Superintendent for Iowa	W. E. Costello	Ft. Madison.

PROPERTY LEASED, OR OTHERWISE ASSIGNED FOR OPERATION.

NAME.	TERMINALS.		BY WHAT COMPANY OPERATED.	Under what kind of contract operated.	Miles of line.
	FROM—	TO—			
Chicago, Santa Fe & California R'y	Chicago, Ill.	Kansas City, Mo. Pekin, Illinois.	Atchison, Topeka & Santa Fe R. R. Co.	*.....	438.57 52.40
Total mileage					490.97
Total mileage in Iowa					19.86

*The road is leased to and operated by the Atchison, Topeka & Santa Fe Railroad Company, which receives all the earnings and pays all the operating expenses and taxes and interest on the bonded debt as and for rental.

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDEND DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK—						
Common	150,000	\$100.00	\$ 30,000,000.00	\$ 15,000,000.00	None.	None.
Total	150,000	\$100.00	\$ 30,000,000.00	\$ 15,000,000.00	None.	None.

MANNER OF PAYMENT FOR CAPITAL STOCK.	TOTAL NUMBER OF SHARES.
Issued for guaranty of the principal of the company's first mortgage bonds, under contract for construction of road.	150,000
Total	150,000

Amount of stock representing road in Iowa \$ 600,758.00

Amount of stock held in Iowa 100.00

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION	TIME.		When due.	Amount of au- thorized issue.	Amount issued.	Amount out- standing.	Cash realized on amount issued.	Rate.	INTEREST.	
	Date of issue.								When pay- able.	Amount accrued during year.
First mortgage Registered a per cent mortgage bonds, Peitin Division Chicago & St. Louis, first mortgage	Jan. 1, 1887	Jan. 1, 1887	Jan. 1, 1887	\$13,350,000.00	\$13,350,000.00	\$13,350,000.00	\$17,350,000.00	45	Jan. and July	\$ 707,300.00
	Sept. 1, 1887	March 1, 1915	Sept. 1, 1887	723,000.00	723,000.00	723,000.00	723,000.00	60	Mar. and Sept.	41,980.00
	March 1, 1888	March 1, 1915	March 1, 1888	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	60	Mar. and Sept.	90,000.00
Grand total				\$17,583,000.00	\$17,583,000.00	\$17,583,000.00	\$17,583,000.00			\$ 901,480.00
*Interest payable by Atchafson, Topeka & Santa Fe Railroad Company as and for rental.										
Amount of funded debt representing said in Iowa										
										\$ 605,000.00

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued	Amount outstanding	Amount accrued during year	INTEREST.
Mortgage bonds	\$ 17,583,000.00	\$ 17,583,000.00	\$ 901,480.00	
Total	\$ 17,583,000.00	\$ 17,583,000.00	\$ 901,480.00	

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Balance—current liabilities	\$ 5,244,064.56
Total	\$ 5,244,064.56

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Audited vouchers and accounts due to Atchafson, Topeka & Santa Fe Railroad Company and auxiliary companies	\$ 5,244,064.56
Total	\$ 5,244,064.56

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	TOTAL AMOUNT OUTSTANDING.	APPORTIONMENT TO RAILROADS.	AMOUNT PER MILE OF ROAD.	
			Miles.	Amount.
Capital stock	\$ 15,000,000.00	\$ 15,000,000.00	400.97	\$ 39,551.70
Bonds	17,583,000.00	17,583,000.00	400.97	35,812.78
Total	\$ 32,583,000.00	\$ 32,583,000.00	400.97	\$ 65,364.54

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR—NOT INCLUDED IN OPERATING EXPENSES.		Total cost to June 30, 1890.	Total cost to June 30, 1890. (Charged to construction and equipment.)	Cost per mile.
	Assumed by A. T. & S. F. R. Co.	Charged to construction or equipment.			
CONSTRUCTION—					
Right of way	\$ 7,780.38	\$ 90.48	\$ 1,000,563.54	\$ 1,000,563.02	
Fences	841.12	1,054.70		1,054.70	
Grading and bridge and culvert masonry	9,004.49	30,395.84	5,305,729.60	5,345,124.03	
Bridges and trestles	4,108.85	27,961.01	2,040,058.42	2,068,919.43	
Rails	420.15	52.85	2,642,331.47	2,642,384.32	
Ties	8,076.78	38.92	965,527.83	965,566.35	
Buildings, furniture, and fixtures	12,220.34	14,290.00	1,401,230.00	1,505,629.00	
Shop machinery and tools	163.29	875.02	228,757.65	227,882.64	
Engineering expenses	1,007.55	16,117.43	401,313.65	385,196.22	
Interest during construction			1,103,887.51	1,103,887.51	
Discount on securities sold for construction					
Telegraph line	1,303.83	803.79	97,712.05	96,909.16	
Sidings and yard extensions	5,463.46	2,983.92		2,983.92	
Capital stock			15,000,000.00	15,000,000.00	
Purchase of constructed road			3,378,057.14	3,378,057.14	
Other items	131,400.00	125,004.54	2,119,164.29	2,244,228.83	
Total construction	\$ 182,425.30	\$ 193,745.32	\$36,915,342.64	\$36,109,988.16	\$ 73,546.43
EQUIPMENT—					
Locomotives		314.44	4,643.23	4,357.67	
Other cars of all classes			211,303.50	211,303.50	
Total equipment		\$ 314.44	\$ 215,946.73	\$ 215,661.17	\$ 440.27
Grand total cost construction, equipment, etc.	\$ 182,425.30	\$ 194,059.76	\$36,131,189.37	\$36,325,649.33	\$ 73,986.70

Records not kept to show cost of road in Iowa.

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 4,564,391.93
Less operating expenses.....	3,545,569.92
Income from operation.....	\$ 1,018,822.01

Taxes paid in Iowa, \$7,658.92.

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of re-payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 24,055.31		
Less repayments:			
Tickets redeemed.....		\$ 96.77	
Excess fares refunded.....		143.23	
Other repayments.....		147.10	
Total deductions.....		\$ 387.10	
Total passenger revenue.....			\$ 23,668.21
Mall.....			1,049.38
Express.....			4,008.57
Extra baggage and storage.....			218.00
Total passenger earnings.....			\$ 29,544.16
FREIGHT—			
Freight revenue.....	150,534.28		
Less repayments:			
Overcharge to shippers.....		1,575.76	
Other repayments.....		1,575.75	
Total deductions.....		\$ 3,151.51	
Total freight revenue.....			147,382.77
Total passenger and freight earnings.....			\$ 176,926.93
OTHER EARNINGS FROM OPERATION—			
Switching charges—balance.....			677.47
Telegraph companies.....			101.84
Rentals not otherwise provided for.....			60.00
Other sources.....			1,364.87
Total other earnings.....			\$ 2,204.18
Total gross earnings from operation, Iowa.....			179,131.11
Total gross earnings from operation, entire line.....			4,564,391.93

BONDS OWNED.

NAME.	TOTAL AMOUNT HELD.
Mississippi River Railroad & Toll Bridge Company.....	\$ 650,000.00
The Sibley Bridge Company.....	850,000.00

STOCKS OWNED.

NAME.	Total par value.	Income or dividend received.
Mississippi River Railroad and Toll Bridge Company.....	\$1,000,000.00	None.
The Sibley Bridge Company.....	450,000.00	None.

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS, AND TERMINALS.

DESIGNATION AND SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
YARDS, TRACKS, ETC.—			
Joliet, Illinois.....	Elgin, Joliet & Eastern Railway Co.....	\$ 406.00	
Total.....			\$ 406.00
Grand total.....			\$ 406.00

MISCELLANEOUS INCOME.

ITEM.	NET MISCELLANEOUS INCOME.
Interest and exchange.....	\$ 2,870.83
Total.....	\$ 2,870.83

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURE—			
Repairs of roadway.....	\$ 131,756.46	\$ 316,060.82	\$ 447,817.28
Repairs of rails.....	4,664.01	10,812.70	15,476.71
Renewals of rails.....	4,037.38	9,467.22	13,504.60
Renewals of ties.....	30,450.79	47,718.42	78,169.21
Repairs of bridges and culverts.....	3,548.64	8,280.16	11,828.80
Repairs of fences, road-crossings, signs, and cattle-guards.....	10,753.12	25,090.62	35,843.74
Repairs of buildings.....	1,080.42	2,520.97	3,601.39
Repairs of telegraph.....			
Total.....	\$ 176,280.78	\$ 419,959.61	\$ 596,240.39
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 56,467.34	\$ 131,617.12	\$ 188,084.46
Repairs and renewals of passenger cars.....	33,003.60		33,003.60
Repairs and renewals of freight cars.....		224,739.04	224,739.04
Total.....	\$ 89,470.94	\$ 356,356.16	\$ 445,827.10
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and round-housemen.....	\$ 91,636.00	\$ 209,047.18	\$ 300,683.18
Fuel for locomotives.....	72,643.67	309,765.21	382,408.88
Water-supply for locomotives.....	5,086.80	13,269.20	18,356.00
All other supplies for locomotives.....	5,021.13	11,081.71	16,102.84
Wages of other trainmen.....	43,476.35	161,735.78	205,212.13
All other train supplies.....	21,300.11	5,906.73	27,206.84
Wages of switchmen, flagmen and watchmen.....	35,273.71	75,969.99	111,243.70
Expense of telegraph, including train dispatchers and operators.....	18,403.11	42,940.60	61,343.71
Wages of station agents, clerks and laborers.....	98,025.18	206,134.05	304,159.23
Station supplies.....	6,807.48	15,884.13	22,691.61
Car mileage—balance.....	25,505.19	101,237.09	126,742.28
Loss and damage.....	3,823.00	32,064.57	35,887.57
Injuries to persons.....	34,900.21	9,634.12	44,534.33
Other expenses.....	3,091.00	7,212.33	10,303.33
Total.....	\$ 462,754.54	\$ 1,104,722.80	\$ 1,567,477.34

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
GENERAL EXPENSES—			
Salaries of officers.....	\$ 14,502.54	\$ 37,642.10	\$ 52,334.64
Salaries of clerks.....	29,282.25	74,003.54	103,285.79
General office expenses and supplies.....	6,502.03	15,529.51	22,121.54
Agencies, including salaries and rent.....	14,331.88	24,187.25	39,119.13
Advertising.....	3,060.81	7,141.89	10,202.70
Commissions.....	24,008.06		24,008.06
Insurance.....	6,261.00	14,609.20	20,870.20
Expense of traffic associations.....	3,650.12	11,094.54	15,344.66
Expense of stock yards and elevators.....		2,018.53	2,018.53
Rents for trucks, yards and terminals.....	122,279.12	400,339.10	531,609.22
Rentals not otherwise provided for.....	41.70	901.00	943.00
Legal expenses.....	12,304.29	28,850.02	41,214.31
Stationery and printing.....	9,138.07	25,872.26	35,010.93
Other general expenses.....	5,188.89	31,911.62	37,100.51
Total.....	\$ 251,381.85	\$ 684,701.46	\$ 936,083.31
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 176,990.78	\$ 419,959.91	\$ 596,240.69
Maintenance of equipment.....	89,411.03	356,357.06	445,768.09
Conducting transportation.....	462,754.54	1,104,722.69	1,567,477.23
General expenses.....	251,381.85	684,701.46	936,083.31
Grand total.....	\$ 979,828.20	\$ 2,565,741.12	\$ 3,545,569.32
Percentage of expenses to earnings—entire line.....	117.18	70.23	77.67
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....	\$ 6,717.25	\$ 20,763.31	\$ 27,480.56
Maintenance of equipment.....	3,094.00	13,174.54	16,268.54
Conducting transportation.....	18,985.41	54,606.50	73,591.91
General expenses.....	6,896.36	16,687.04	23,533.40
Total.....	\$ 35,693.02	\$ 105,231.39	\$ 140,894.41
Percentage of expenses to earnings—Iowa.....	120.71	71.40	78.65
1. Operating expenses per mile of road.....			\$ 6,871.26
2. Operating expenses per train mile.....			1,087.17
3. Proportion of operating expenses and taxes for Iowa.....			148,553.33
4. Percentage of expenses to earnings.....			77.67
5. Net earnings per train mile.....			31240 cents
6. Percentage of earnings to stock and debt.....			12.07
7. Percentage of earnings to cost of road and equipment.....			1.26
8. Surplus at commencement of the year.....			None.
9. Surplus at close of the year.....			None.
10. Amount of its own stock owned by the company.....			None.

FENCING IN IOWA.

1. Miles of fencing in Iowa.....	19.85
2. Miles of unfenced road in Iowa.....	None.
3. Average cost per mile of fencing.....	182.40
4. Total cost.....	7,208.44
5. Miles of new fencing built during year.....	None.

RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
TRACKS— 5.91 miles main line.....	Bet. Streator, Ill. and Pekin, Ill.	T. P. & W. R. Ry. Co.	\$ 8,112.50	
Main and yard tracks.....	Kansas City, Mo.	K. C. Belt Ry. Co.	\$ 43,428.09	
Total.....				\$ 51,540.59
Rolling stock.....		A., T. & S. F. R. R. Co.		\$ 100,853.43
TERMINALS— All facilities and property Passenger depot and tracks.....	Chicago, Ill.	A., T. & S. F. R. R. in Chicago	\$ 100,335.00	
Real estate.....	Chicago, Ill.	Chic. & W. Ind. R. R. Co.	102,230.01	
Right of way privileges, including use of tracks, etc.	State Street, Chicago, Ill.	Gd. Trunk Jet. Ry. Co.	28,000.00	
Terminal privileges.....	Forty-ninth Street, Chicago, Ill.	Gd. Trunk Jet. Ry. Co.	25,197.96	
Total.....	Kansas City, Mo.	A., T. & S. F. R. R. Co.	6,681.53	
Total rentals.....				\$ 270,385.20
				\$ 531,929.22

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road	\$35,915,342.64	\$36,109,088.16	\$193,745.52	
Cost of equipment	215,846.73	215,151.17	314.44	
Bonds of other companies owned	1,500,000.00	1,500,000.00		
Stocks of other companies owned (nominal cost)	2.00	2.00		
Cash deposited with trustees of first mortgage bonds	1,813.23	1,813.23		
Cash and current assets	935,780.63			\$ 935,780.63
OTHER ASSETS— Materials and supplies	307,099.12			307,099.12
Profit and loss	1,179,331.73			*1,179,331.73
Grand total	\$40,055,716.08	\$37,827,064.56		\$ 2,228,651.52

* Deficit assumed by A. T. & S. F. R. R. Co., lessee.

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	Decrease, year ending June 30, 1890.
Capital stock	\$15,000,000.00	\$15,000,000.00	
Funded debt	17,583,000.00	17,583,000.00	
Current liabilities	7,294,064.36	5,244,064.56	\$2,049,999.80
Accrued interest on funded debt not yet payable	51,990.00		51,990.00
Sundry accounts in process of adjustment	126,721.72		126,721.72
Grand total	\$40,055,716.08	\$37,827,064.56	\$2,228,651.52

CONTRACTS, AGREEMENTS, ETC.

MAILS.

The railway company provides the necessary cars, pays the entire cost of maintenance of same, receives and delivers the mails at terminal offices, and delivers the mails into and takes them from intermediate postoffices located not over eighty rods from points at which trains make regular stops. Compensation is based on weight of mails, speed of trains, etc., as required by law.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

The cars are owned by the Pullman Palace Car Company, who receive all the earnings and pay running expenses. The railway company furnishes ice and water, fuel and oil, and pays the P. P. Car Co. a fixed mileage rate for every mile run by the cars on the line of the railway company. When the revenue received by the P. P. Car Co. from sale of seats and berths exceeds or equals a certain amount per annum then the payment by the railway company of the fixed mileage rate shall cease.

TELEGRAPH COMPANIES.

All telegraph lines and appliances pertaining thereto along the railway company's road are owned jointly with the Western Union Telegraph Company. Cost of repairs are borne equally by the two companies. The railway company has free use of the wires for its own business, pays salaries of operators, furnishes office room, light and heat, retaining as compensation for such expenses incurred a certain percentage of receipts from commercial business.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.	Miles.	Amount of mortgage per mile of line.	What equipment mortgaged.
Chicago & St. Louis R'y Co., first mortgage bonds	Chicago, Ill., to Streator Junction, Ill.	120.30	\$ 10,008.00	All
	Pekin Junction, Ill., via Ancona, to Pekin, Ill.	21.10		
C. S. F. & C. Railway Company, first mortgage	Chicago, Ill., to Big Blue Junction, Mo.	458.57	35,000.00	
Pekin Division, registered six per cent mortgage bonds	Ancona, Ill., to Streator Junction, Ill.	31.36	13,988.55	None
	Pekin Junction, Ill., to Pekin, Ill.	21.10		

In accordance with a provision of the first mortgage indenture to provide for the payment of the principal of the Chicago & St. Louis Railway Company's first mortgage bonds, constituting a prior lien on that portion of the mortgaged line from Chicago to Ancona, the first mortgage bonds of the Mississippi River Railroad & Toll Bridge Company (\$650,000.00) and the Sibley Bridge Company (\$850,000.00), to an equal amount (\$1,500,000.00), are deposited with the trustee of the first mortgage bonds.

EMPLOYEES AND SALARIES.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers	1	\$ 2,240.00	10.35
General office clerks	7	3,540.00	1.61
Station agents	4	3,540.00	1.87
Other station men	21	9,535.96	1.45
*Engineers	51	76,507.76	4.79
*Firemen	53	45,418.30	2.74
*Conductors	85	48,217.80	2.81
*Other trainmen	108	55,435.84	1.75
Machinists	46	28,042.30	1.05
Carpenters	27	16,631.64	1.07
Other shopmen	198	93,257.95	1.54
Section foremen	5	2,940.00	1.88
Other trackmen	89	34,569.40	1.21
Switchmen, flagmen and watchmen	28	19,246.44	2.20
Telegraph operators and dispatchers	15	8,846.52	1.88
All other employees and laborers	72	39,132.88	1.74
Total (including general officers)—Iowa	777	\$ 490,688.16	2.02
Less general officers	1	2,240.00	10.35
Total (excluding general officers)—Iowa	776	\$ 487,448.16	2.01
DISTRIBUTION OF ABOVE— General administration	8	8,780.00	2.71
Maintenance of way and structure	196	76,442.28	1.47
Maintenance of equipment	371	179,561.76	1.63
Conducting transportation	332	267,534.12	3.13
Total (including general officers)—Iowa	777	\$ 490,688.16	2.02
Less general officers	1	2,240.00	10.35
Total (excluding general officers)—Iowa	776	\$ 487,448.16	2.01
Total (including general officers)—entire line	3,466	\$ 2,072,856.61	1.82

* These men are employed in through train service—common to division of road—St. Madison to Kansas City.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	54,435	
Number of passengers carried one mile.....	1,067,255	
Average distance carried.....	19.61	
Total passenger revenue.....	\$	23,668.21
Average amount received from each passenger.....		43.487
Average receipts per passenger per mile.....		.02.218
Estimated cost of carrying each passenger one mile.....		.03.342
Passenger earnings per mile of road.....		1,487.62
Passenger earnings per train mile.....		.06.110

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue.....	691,734	
Number of tons carried one mile.....	13,087,587	
Average distance haul of one ton.....	19.00	
Total freight revenue.....	\$	147,382.77
Average amount received for each ton of freight.....		21.306
Average receipts per ton per mile.....		.01.126
Estimated cost of carrying one ton one mile.....		.00.804
Freight earnings per mile of road.....		7,421.09
Freight earnings per train mile.....		1.55.713

PASSENGER AND FREIGHT:

Passenger and freight revenue.....	\$	171,050.98
Passenger and freight revenue per mile of road.....		8,512.84
Passenger and freight earnings.....		176,926.93
Passenger and freight earnings per mile of road.....		8,908.71
Gross earnings from operation.....		179,131.11
Gross earnings from operation per mile of road.....		9,019.69
Expenses.....		140,894.41
Expenses per mile of road.....		7,094.38

TRAIN MILEAGE:

Miles run by passenger trains.....	30,740
Miles run by freight trains.....	94,650
Total mileage trains earning revenue.....	125,390
Miles run by switching trains.....	89,588
Miles run by construction and other trains.....	1,300
Grand total train mileage.....	216,278
Mileage of loaded freight cars—north or east.....	876,741
Mileage of loaded freight cars—south or west.....	694,608
Mileage of empty freight cars—north or east.....	275,412
Mileage of empty freight cars—south or west.....	419,252
Average number of freight cars in train.....	24
Average number of loaded cars in train.....	17
Average number of empty cars in train.....	7
Average number of tons of freight in train.....	147
Average number of tons of freight in each loaded car.....	9

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	340,558	
Number of passengers carried one mile.....	29,342,470	
Average distance carried.....	86.16	
Total passenger revenue.....	\$	682,907.92
Average amount received from each passenger.....		2.00.526
Average receipts per passenger per mile.....		.02.327
Estimated cost of carrying each passenger one mile.....		.03.339
Passenger earnings per mile of road.....		1,626.42
Passenger earnings per train mile.....		.85.280

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue.....	1,813,678	
Number of tons carried one mile.....	395,387,662	
Average distance haul of one ton.....	218.00	
Total freight revenue.....	\$	3,640,428.12
Average amount received for each ton of freight.....		2.01.217
Average receipts per ton per mile.....		.00.923
Estimated cost of carrying one ton one mile.....		.00.649
Freight earnings per mile of road.....		7,079.93
Freight earnings per train mile.....		1.60.172

PASSENGER AND FREIGHT:

Passenger and freight revenue.....	\$	4,332,336.00
Passenger and freight revenue per mile of road.....		8,306.04
Passenger and freight earnings.....		4,489,385.77
Passenger and freight earnings per mile of road.....		8,706.26
Gross earnings from operation.....		4,564,301.93
Gross earnings from operation per mile of road.....		8,845.73
Expenses.....		3,545,569.32
Expenses per mile of road.....		6,871.26

TRAIN MILEAGE:

Miles run by passenger trains.....	980,468
Miles run by freight trains.....	2,280,823
Total mileage trains earning revenue.....	3,261,291
Miles run by switching trains.....	788,577
Miles run by construction and other trains.....	281,144
Grand total train mileage.....	4,331,012
Mileage of loaded freight cars—north or east.....	22,945,493
Mileage of loaded freight cars—south or west.....	16,135,762
Mileage of empty freight cars—north or east.....	5,295,501
Mileage of empty freight cars—south or west.....	11,232,454
Average number of freight cars in train.....	27
Average number of loaded cars in train.....	18
Average number of empty cars in train.....	9
Average number of tons of freight in train.....	63
Average number of tons of freight in each loaded car.....	3

Average number of tons in cars when shipped in car lots.
Fifteen.

Average number of tons in cars when shipped in less than car lots.
Eight.

Average amount of tonnage that can be carried in the State by engine of given weight.
Engine, 96 tons, 480 tons.

Total receipts for freight forwarded to points within the State, and for freight received from points within the State.
Local business, \$1,450.16.

Total receipts for freight received from points outside the State.
Amount, \$145,032.61.

Total receipts from passengers destined to points within the State.
Amount, \$573.80.

No branch lines in Iowa.

Mileage of switching trains is ascertained on basis of seventy-five miles per day of twelve hours.

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting roads and other carriers, whole tons.	TOTAL FREIGHT TONAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—	78,955	184,227	263,182	38.04
Grain	1,929	3,508	5,427	00.80
Flour	2,306	439	2,745	00.40
Hay				
PRODUCTS OF ANIMALS—	64,756	89,425	154,181	22.29
Live stock	5,776	5,549	11,325	01.63
Dressed meats	2,346	7,040	9,386	01.36
Wool				
PRODUCTS OF MINES—	25,432	2,211	27,643	04.00
Bituminous coal	429	3,821	4,250	00.61
Ores	28,151	1,173	29,324	04.24
Stone, sand, and other like articles	1,985	627	2,612	00.38
Salt				
PRODUCTS OF FOREST—	29,327	16,496	45,823	06.64
Lumber				
MANUFACTURES—	3,751	15,003	18,754	02.71
Petroleum and other oils	3,767	4,248	8,015	01.16
Iron, pig and bloom	18,748	2,801	21,549	03.11
Iron and steel rails	14,656	6,281	20,937	03.02
Other castings and machinery	3,093	2,140	5,233	00.76
Household goods and furniture				
MERCHANDISE	26,336	34,912	61,248	09.05
Total tonnage in Iowa	311,734	380,000	691,734	100
Total tonnage for entire line	1,012,773	800,905	1,813,678	100

DESCRIPTION OF EQUIPMENT.

ITEM.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.	
		Number.	Kind.
LOCOMOTIVES—			
Passenger	5	5	Westinghouse.
Freight	9	9	Automatic.
Switching	3	3	Automatic.
Total	17	17	
CARS IN PASSENGER SERVICE—			
First-class passenger cars	4		
Baggage, express and postal cars	2		
Total	6		
CARS IN FREIGHT SERVICE—			
Box cars	825		
Flat cars	165		
Stock cars	36		
Coal cars	1,346		
Total	2,372		
CARS IN COMPANY'S SERVICE—			
Derrick cars	3		
Caboose cars	3		
Other road cars, 1 snow plow, 2 pile drivers, 1 steam shovel	4		
Total	10		
Grand total	2,405		

MILEAGE.

A. MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of proprietary companies.	Line operated under trackage rights.	Total mileage operated.	RAILS.	
	Main line.	Branches and spurs.				Iron.	Steel.
Miles of single track	438.57	52.40	17.80	6.44	515.27	13.60	502.34
Miles of yard track, sidings and spurs	128.80	2.60		8.25	139.71	46.57	93.14
Total mileage operated (all tracks) ..	567.43	55.00	17.80	14.69	634.98	59.60	595.38

B. MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of proprietary companies.	Total mileage, excluding trackage rights.	Line operated under trackage rights.	RAILS.	
	Main line.	Branches and spurs.				Iron.	Steel.
Illinois	225.90	52.40	16.49	294.79		13.03	281.76
Iowa	19.25		.61	19.86			19.86
Missouri	193.42		.70	194.18	6.44		200.62
Total mileage operated (single track).	438.57	52.40	17.86	508.83	6.44	13.03	502.24

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

Illinois	225.90	52.40		278.30		13.03	265.27
Iowa	19.25			19.25			19.25
Missouri	193.42			193.42			193.42
Total mileage owned (single track)	438.57	52.40		490.97		13.03	477.94

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW TIES LAID DURING THE YEAR.

KIND.	Number.	Average price at distributing point.
Oak	500	\$.48
Cedar		\$.38

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal bituminous.	Cords of wood hard.	Total fuel consumed—tons.	Miles run.	Average lbs. consumed per mile.
Passenger	1,652	37	1,977	40,505	70
Freight	5,904	98	5,999	114,476	56
Switching	967	25	985	30,431	30
Construction	362	5	365	14,846	49
Total	8,885	165	8,994	218,348	82
Average cost at distributing point	\$ 2.73	\$ 1.61	\$ 1.64		

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling				2				
Falling from trains and engines	1						1	
At stations			1					
Other causes		12			1	12	1	14
Total	1	12		3	1	14	2	19

ACCIDENTS TO PERSONS.

KIND OF ACCIDENT.	PASSENGERS.		OTHERS.			
			TRESPASSERS.		NOT TRESPASSING.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
At highway crossings					1	
Other causes						12
Total					1	12

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.		ALIGNMENT.			PROFILE.							
FROM—	TO—	MILES.	Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Length of level line—miles.	Ascending grades.		Sum of descents—feet.	Aggregate length of descending grades—miles.		
							Number.	Sum of ascents—feet.				
Chicago, Ill.	Ft. Madison.	228.48	157	32.50	292.29	64.30	283	2,007.58	100.02	275	2,282.40	120.07
Ancona, Ill.	Pekin.	58.31										
Ft. Madison.	Kansas City.	220.48	212	34.08	185.89	53.72	333	2,533.00	80.63	270	2,225.50	75.13
Total		515.27										

General direction of descending grades: eastward.

General direction of ascending grades: westward.

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Iron	2	50	450	500
Wooden	14	48	255	1,968
Combination	2	126.2	126	252.8
Total	18			2,720.8

TRESTLES—
Included with pile bridges.TUNNELS—
None.GAUGE OF TRACK—
Four feet, eight and one half inches; 19.86 miles.TRESTLES—
Number..... 1
Height of lowest above surface of rail, feet, inches..... 20.6TELEGRAPH—
Miles of line..... 19.86
Miles of wire..... 59.58
Miles of line operated by this company..... 19.86
Miles of wire operated by this company..... 59.58
Owned and operated jointly with the Western Union Telegraph Company.

CAR MILEAGE.

Companies other than railroad companies to which mileage is paid for use of cars:

American Live Stock Express Co.	Kansas City & Mexico Transportation Co.
American Live Stock Commission Co.	Kansas City Dressed Beef Line.
American Refrigerator Transit Co.	Keystone Palace Horse Car Co.
American Live Stock Transportation Co.	Live Poultry Transportation Co.
American Cotton Oil Co.	Mann Bros.
Armour, Cudahy Refrigerator Line.	Mather's Stock Car Co.
Armour Refrigerator Line.	Mattoon Manufacturing Co.
Arms Palace Horse Car Line.	Menasha Wooden Ware Co.
Atlanta Stone & Lumber Co.	Merchants Despatch Transportation Co.
Anglo-American Refrigerator Car Line.	Midland Line.
Bear Creek Refining Co.	Mutual Oil Co.
Burton Stock Car Co.	National Rolling Stock Co. (Refrig.)
California Fruit Transportation Co.	National Despatch.
Canada Southern Line.	National Oil Co. (Limited).
Canada Cattle Car Co.	New England Car Co.
Chicago Refrigerator Car Co.	Penn Refining Co.
Cold Blast Refrigerator Line.	Pittsburg & Toledo Despatch.
Consolidated Tank Line Co.	Red Line Transit Co.
Crocker Chair Co.	St. Charles Car Co.
Cupple's Wooden Ware Co.	St. Louis Refrigerator Car Co.
Doid & Son, Dressed Beef Line.	Southern Cotton Oil Co.
Empire Line.	Southern Iron Car Co.
Erie Despatch.	Street's Stable Car Co.
Excelsior Oil Co.	Swift Refrigerator Car Co.
Fairbanks & Co., N. K.	Union Line.

Globe Tank Line.
Goodell Refrigerator Co.
Great Eastern Line.
Helms Brewing Co.
Hutchison Packing Co.
Iron Car Express Coal Line.

Union Tank Line.
Union Refrigerator Transit Co.
Waverly Oil Co.
Waters' Pierce Oil Co.
White Line Transit Co.
Hicks Stock Car Co.

STATE OF MASSACHUSETTS, } ss.
COUNTY OF SUFFOLK. }

We, the undersigned, Allen Manvel, President, and J. W. Reinhart, General Auditor of the Chicago, Santa Fe & California Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

A. MANVEL,
President.
J. W. REINHART,
General Auditor.

Subscribed and sworn to before me this 9th day of December, 1890.
[SEAL.]

GEO. L. GOODWIN,
Notary Public.

ANNUAL REPORT

OF THE

BURLINGTON, CEDAR RAPIDS & NORTHERN
RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
Page 7. Give the names of your attorneys in Iowa.
Superintendents for Iowa.
Division superintendents for Iowa.
Page 11. Total mileage operated in Iowa.
Page 13. Total mileage in Iowa.
Page 17. 1—Amount of stock issued for dividends on earnings.
2—Amount of stock per mile of road.
3—Amount of stock representing road in Iowa.
4—Amount of stock held in Iowa.
Page 19. Amount of funded debt representing road in Iowa.
Page 27. Grand total for Iowa.
Page 33. Taxes paid in Iowa.
Page 45. 1—Operating expenses per mile of road.
2—Operating expenses per train mile.
3—Proportion of operating expenses and taxes for Iowa.
4—Percentage of expenses to earnings.
5—Net earnings per train mile.
6—Percentage of earnings to stock and debt.
7—Percentage of earnings to cost of road and equipment.
8—Surplus at the commencement of the year.
9—Surplus at the close of the year.
10—Amount of its own stock owned by the company.
Page 46. Fencing in Iowa.
1—How many miles of fencing on your road in Iowa?
2—How many miles of unfenced road in Iowa?
3—What is the average cost per mile of fencing?
4—What is the total cost of the same?
5—How many miles of new fencing built during the year?

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names of and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890.

a—Total receipts of freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent is interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890:

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Tonnage crossing Missouri river bridge at for the year ending June 30, 1890:

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Page 69. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.

Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

Page 78. 1—State the number of acres of land your company has already received from the congressional grants.

2—State the number of acres yet to enure to your company from Congressional grants.

3—State the average price at which these lands have been sold or contracted by the company.

4—State the number of acres sold.

5—State the amount received from sales.

6—State the amount unpaid on outstanding contracts.

7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.

8—State the amount expended in sale and management of lands.

9—State the amount of taxes paid on lands.

10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.

11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business.

Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?

2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.

3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.

4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

ANSWERS TO QUESTIONS ASKED BY THE RAILROAD COMMISSIONERS FOR THE YEARS ENDING JUNE 30, 1890, AND JUNE 30, 1890.

1. Average number of tons of freight in cars when shipped in car lots: 13.

2. Average number of tons of freight in cars when in less than car lots: No record.

3. The average amount of tonnage that can be carried on your road in the State by an engine of given weight: 300 tons.

4. Statements herewith.

5. Total received for local freight: \$594,314.25.

6. Total amount received from through freight: \$1,663,596.93.

7. Number of tons of local freight carried: 346,536 tons.

8. Total amount received from freight originating in Iowa and passing outside the State: \$1,090,237.20.

9. Total amount received from freight originating outside the State and destined to points in Iowa: \$433,657.35.

10. What per cent does the local freight business of Iowa bear to the total freight business of the entire line: 26.321 per cent.

11. What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State: 54.51 per cent.

12. What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State: 137.94 per cent.

13. What per cent does local freight business bear to freight moved across the State from points outside to points outside the State: 305.94 per cent.

14. What per cent of freight received at each station on your road is local, and what per cent inter-State: See Exhibit "C."

15. What proportion of earnings is credited to Iowa on business passing across the State from points beyond to points beyond the State: 32.94 per cent.

16. What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State: 60.51 per cent.

17. What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State: 55.28 per cent.

18. What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa to points on the main line outside the State, or to points on other lines: Iowa City division, 10 per cent; Iowa Falls division, 20 per cent; Decorah division, on forwarding freight only, 25 per cent (over and above their legitimate proportion.) No such favor is allowed the Cedar Rapids & Clinton Railway, as their division receives a fair proportion from the main line of its through business east and west.

FREIGHT DELIVERED TO MAIN LINE FROM DIVISIONS AS NAMED BELOW—
YEAR ENDING JUNE 30, 1900.

EXHIBIT "D."

COMMODITIES.	Iowa Falls division, tons.	Milwaukee division, tons.	Clinton division, tons.	Muscatine division, tons.	Iowa City division, tons.
Wheat	11,480	30			
Corn	27,587	830	114	813	1,850
Oats	60,407	7,116	608	1,818	3,440
Barley	14,012	2,050	350	17	
Rye	228		14	80	180
Seed	15,831	647	87		48
Mill stuffs	34			13	
Flour and meal	1,112	21	51	62	10
Cattle	17,906	1,360	116	161	104
Hogs	10,830	9,373	735	543	456
Horses and sheep	883	248	73		10
Pork, meats and lard				57	
Butter and eggs	2,543	2,319	77	71	121
Lumber		5,918	22,875	9,843	13
Iron and nails	54	46	126	40	63
Coal and coke		62	178		58,715
Salt, lime and cement			2,361	17	
Agricultural implements, wagons and machinery	70	30	160	20	14
Hay	31,907	417		354	58
Car freight	32,019	831	4,354	1,643	170
Emigrant movables	700	390	440	40	250
Cooper stock		36	80	22	
Stone, sand and brick	318	12	8,256	906	472
Apples, potatoes and vegetables	2,808	156	278	1,373	58
Sundries	1,814	964	1,580	1,488	402
Total	240,320	35,785	43,137	19,281	66,512

PERCENTAGE OF FREIGHT, INTERSTATE AND LOCAL, RECEIVED AT STATIONS AS NAMED BELOW.

EXHIBIT "C."

STATIONS.	Inter-State.	Local.	STATIONS.	Inter-State.	Local.
Burlington	81.56	18.44	Rodman	63.60	36.40
Latty	1.30	98.61	Emmetsburg	47.03	52.97
Sperry	22.73	77.27	Blairgowrie		100.00
Medinapolis	30.31	69.69	Grainfield	41.31	58.69
Linton	35.22	64.78	Wallingford	44.97	55.03
Morning Sun	37.16	62.84	Estherville	45.07	54.93
Wapello	38.83	61.17	Superior	46.00	54.00
Bard	39.54	60.46	Spirit Lake	42.76	57.24
Columbus Junction	37.11	62.89	Lake Park	46.10	53.90
Cone	12.32	87.68	Harris	5.48	94.52
Nichols	8.54	91.46	Ocheyedan	52.00	47.91
West Liberty	97.60	2.40	Sibley	50.74	49.26
Centerdale	30.50	69.50	Little Rock	52.05	47.95
West Branch	37.72	62.28	Rock Rapids	51.31	48.69
Oasis	42.85	57.15	Lester	43.56	56.44
Elmira		100.00	Larchwood	50.92	49.08
Morse	32.40	67.60	Granite	57.06	42.94
Solon	32.79	67.21	Toddville	5.49	94.51
Fly	33.91	66.09	Center Point	46.50	53.50
Cedar Rapids	49.11	50.89	Walker	37.81	62.19
Palo	38.14	61.86	Rowley	38.57	61.43
Shellsburg	34.61	65.39	Independence	38.22	61.78
Vinton	44.88	55.12	Berant	14.57	85.43
St. Auburn	29.02	70.98	Hazleton	30.99	69.01
La Porte	58.15	41.85	Oelwein	30.85	69.15
Washburn	26.02	73.98	Maynard	44.21	55.79
Waterloo	66.73	33.27	Randall	44.37	55.63
Cedar Falls	29.45	70.55	Dennison		100.00
Winslow	8.16	91.84	West Union	55.97	44.03
Waverly	55.83	44.17	Brainard	14.54	85.46
Shell Rock	55.88	44.12	Elgin	44.51	55.49
Clarksville	46.30	53.70	Clermont	56.41	43.59
Greene	57.47	42.53	Postville	55.96	44.04
Marble Rock	52.57	47.43	Castalia	61.32	38.68
Rockford	61.42	38.58	Ossau	55.26	44.74
Nora Junction	32.61	67.39	Nordness	50.22	49.78
Rock Falls	61.50	38.50	Decorah	69.70	30.30
Plymouth Junction	56.25	43.75	Pinto	15.72	84.28
Manly Junction	50.27	49.73	Buchanan	11.76	88.24
Kensett	73.80	26.20	Tipton	31.76	68.24
Northwood	69.24	30.76	Bennett	31.45	68.55
Garrison	47.31	52.69	New Liberty	46.18	53.82
Dysart	43.40	56.60	Dixon	54.50	45.50
Traer	42.06	57.94	Cadda	33.74	66.26
Reinbeck	48.93	51.07	Noels	34.63	65.37
Morrison	55.09	44.91	Martin	25.03	74.97
Grundy Center	42.62	57.38	McCausland	12.42	87.58
Holland	49.51	50.49	Follette	45.09	54.91
Wells	48.40	51.60	Camanche	42.41	57.59
Cleves	12.86	87.14	Clinton	58.89	41.11
Abbott	33.44	66.56	Muscatine	83.48	16.52
Robertson	50.07	49.93	Rayfield		100.00
Iowa Falls	54.60	45.40	Adams	7.31	92.69
Popejoy	50.53	49.47	Lone Tree	31.11	68.89
Dows	40.86	59.14	Iowa River	31.44	68.56
Rowen	50.50	49.50	Riverside	32.07	67.93
Belmond	43.60	56.40	Kalon	37.20	62.80
Goodell	61.98	38.02	Wellman	23.00	77.00
Klemme	60.40	39.60	Nira	27.32	72.68
Garner	27.26	72.74	Kinross	18.54	81.46
Hayfield	60.07	39.93	South English	15.98	84.02
Forest City	30.21	69.79	Webster	10.53	89.47
Galt	51.32	48.68	Keswick	23.02	76.98
Clarion		100.00	Thornburg	22.70	77.30
Holmes	32.00	68.00	What Cheer	39.02	60.98
Goldfield	30.42	69.58	Nassau	46.94	53.06
Hardy	65.37	34.63	Barnes City	41.92	58.08
Livermore	20.56	79.44	Montezuma	25.76	74.24
Bode	51.88	48.12	Iowa City	65.16	34.84
West Bend					

REPORT OF RAILROAD COMMISSIONERS.

Total receipts from passengers destined to points outside the State:—1889, \$70,815.43; 1890, \$70,361.71.

Total receipts from passengers from points outside the State:—1889, \$201,623.49; 1890, \$197,741.36.

Total receipts from passengers within the State:—1889, \$431,256.07; 1890, \$439,467.85.

What proportion of earnings is credited to Iowa on business passing across the State from points beyond to points beyond the State:—1889, 90.70; 1890, 95.24.

What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State:—1889, 95.67; 1890, 95.92.

What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State:—1889, 71.81; 1890, 71.05.

BURLINGTON, CEDAR RAPIDS & NORTHERN R'Y CO. 95

TOTAL RECEIPTS FOR FREIGHT FORWARDED TO POINTS OUTSIDE THE STATE, YEAR ENDING JUNE 30, 1890.

EXHIBIT "B."

STATIONS.	Amount.	STATIONS.	Amount.
Burlington.....	\$ 256,377.25	Rodman.....	\$ 10,549.06
Latty.....	126.35	Emmetsburg.....	11,148.65
Sperry.....	1,615.45	Graettinger.....	2,775.25
Mediapolls.....	4,734.05	Wallingford.....	744.70
Linton.....	795.55	Estherville.....	10,121.83
Morning Sun.....	2,419.30	Superior.....	1,236.30
Wapello.....	5,447.30	Spirit Lake.....	56,867.75
Bard.....	124.95	Lake Park.....	2,900.45
Columbus Junction.....	30,000.05	Harris.....	454.50
Onne.....	5,429.60	Ocheyedan.....	3,225.45
Nichols.....	6,384.85	Sibley.....	6,682.25
West Liberty.....	274,102.20	Little Rock.....	5,471.20
Centerdale.....	3,405.80	Rock Rapids.....	7,005.65
West Branch.....	3,052.35	Lester.....	5,703.25
Oasis.....	2,510.50	Larchwood.....	2,835.00
Morse.....	2,926.25	Granite.....	1,194.75
Solon.....	4,764.45	Toddville.....	332.15
Ely.....	4,300.55	Center Point.....	5,334.05
Cedar Rapids.....	88,353.60	Walker.....	6,109.50
Palo.....	1,751.35	Rowley.....	3,238.55
Shellsburg.....	3,800.00	Independence.....	5,751.25
Vinton.....	16,325.75	Bryant.....	521.90
Mt. Auburn.....	4,963.80	Hazelton.....	5,112.55
La Porte.....	16,820.35	Oelwein.....	1,736.20
Washburn.....	5,815.75	Maynard.....	3,317.75
Waterloo.....	7,234.75	Randalla.....	3,380.05
Cedar Falls.....	9,624.85	West Union.....	2,361.00
Winslow.....	2,006.40	Brinard.....	51.50
Waverly.....	4,945.60	Elgin.....	6,188.05
Shell Rock.....	5,987.80	Clermont.....	1,933.25
Clarksville.....	8,168.45	Postville.....	734.35
Greene.....	23,866.30	Castalia.....	625.30
Marble Rock.....	7,050.65	Ossian.....	2,771.75
Rockford.....	31,745.85	Nordness.....	671.80
Nora Junction.....	6,431.10	Decorah.....	3,622.10
Rock Falls.....	6,329.65	Plato.....	2,327.70
Plymouth Junction.....	623.15	Buchanan.....	1,735.00
Maaly Junction.....	6,779.60	Tipton.....	7,423.30
Kennett.....	7,923.80	Bennett.....	8,781.00
Northwood.....	9,445.05	New Liberty.....	6,522.90
Garrison.....	13,172.80	Dixon.....	11,591.45
Dysart.....	39,106.50	Noels.....	104.05
Traer.....	28,415.05	Martin.....	744.75
Reinbeck.....	13,351.45	McCausland.....	3,532.05
Morrison.....	23,080.45	Follets.....	1,957.25
Grundy Center.....	26,738.50	Camanche.....	744.10
Holland.....	18,330.35	Clinton.....	306,514.25
Wells.....	17,566.70	Muscatine.....	71,926.20
Cleves.....	7,121.35	Bayfield.....	611.45
Robertson.....	2,452.30	Adams.....	2,842.10
Iowa Falls.....	7,970.25	Lone Tree.....	10,317.90
Popejoy.....	5,091.40	Iowa River.....	2,162.45
Dows.....	11,021.75	Riverside.....	7,733.90
Lowen.....	5,218.65	Kalona.....	6,461.70
Belmond.....	9,328.65	Wellman.....	10,550.70
Goodell.....	11,058.20	Nira.....	3,480.85
Garner.....	9,058.05	Kinross.....	5,828.25
Hayfield.....	1,747.30	South English.....	3,440.20
Forest City.....	3,594.00	Webster.....	1,272.20
Galt.....	6,104.85	Keswick.....	6,060.80
Clarion.....	22,886.30	Thornburg.....	3,330.00
Holmes.....	2,720.50	What Cheer.....	25,189.95
Goldfield.....	5,976.75	Nassau.....	2,778.50
Hardy.....	6,091.70	Barnes City.....	2,965.25
Livermore.....	44,887.85	Montezuma.....	5,527.05
Bode.....	11,750.75	Iowa City.....	24,393.25
West Bond.....	28,850.95		

TOTAL RECEIPTS FOR FREIGHT RECEIVED FROM POINTS OUTSIDE THE STATE, YEAR ENDING JUNE 30, 1890.

STATIONS.	Amount.	STATIONS.	Amount.
Burlington	158,267.93	Rodman	478.60
Latty	40.90	Emmetsburg	7,032.35
Sperry	1,182.45	Graettinger	910.85
Medapolis	57.20	Wallingford	195.00
Linton	1,015.65	Estherville	8,051.95
Morning Sun	820.30	Superior	846.55
Wapello	21.60	Spirit Lake	3,630.45
Bard	18,567.55	Lake Park	2,487.50
Columbus Junction	140.85	Harris	5.00
Cone	522.25	Ocheyedan	2,927.85
Nichols	203,805.05	Sibley	6,121.50
West Liberty	245.60	Little Rock	1,987.40
Centerdale	1,801.80	Rock Rapids	4,553.50
West Branch	205.95	Lester	1,581.35
Oasis	258.30	Larchwood	2,272.35
Morse	543.70	Granite	201.40
Solon	80,457.65	Toddville	34.25
Ely	17,565.90	Center Point	2,470.60
Cedar Rapids	837.30	Walker	1,575.50
Shellsburg	9,192.00	Rowley	1,242.20
Vinton	587.05	Independence	7,802.80
Mt. Auburn	5,587.85	Bryant	20.05
La Porte	146.95	Hazleton	809.20
Washburn	24,383.95	Oelwein	1,088.45
Waterloo	16,898.75	Maynard	1,404.70
Cedar Falls	45.00	Randall	1,022.20
Winslow	3,065.85	West Union	2,316.75
Waverly	2,284.70	Brainerd	8.35
Shell Rock	1,002.25	Elgin	1,207.00
Clarksville	5,228.75	Clermont	791.45
Greene	2,300.25	Postville	8,135.75
Marble Rock	4,066.30	Castalia	123.35
Rockford	1,207.85	Ossian	1,275.50
Nora Junction	521.65	Nordness	157.25
Rock Falls	263.70	Decorah	3,268.85
Plymouth Junction	1,188.85	Plato	482.50
Manly Junction	2,305.35	Ruchanan	90.75
Kensett	4,672.10	Tipton	2,025.30
Northwood	1,277.00	Bennett	926.40
Garrison	4,188.05	New Liberty	602.85
Dysart	5,030.00	Dixon	1,050.90
Traer	3,030.20	Cadda	1.95
Reinbeck	1,155.55	Noels	544.10
Morrison	6,631.00	Martin	17.50
Grundy Center	1,246.00	McCauley	355.25
Holland	5,120.05	Follett	113.05
Wells	346.85	Camanche	256.30
Cleves	46.65	Clinton	69,074.25
Robertson	130.80	Muscantine	15,062.00
Iowa Falls	4,504.70	Adams	5.30
Popejoy	628.30	Lone Tree	1,030.95
Dows	3,084.15	Iowa River	38.20
Rowen	600.70	Riverside	1,165.20
Belmont	2,803.20	Kalona	1,058.60
Goodell	1,540.00	Wellman	1,151.25
Garner	4,202.30	Nira	385.05
Hayfield	130.15	Kinross	213.65
Forest City	8,850.10	South English	456.75
Galt	836.26	Webster	100.45
Clarion	4,156.60	Keswick	603.30
Goldfield	1,201.00	Thornburg	518.90
Hardy	256.35	What Cheer	4,020.90
Livermore	26,100.20	Nassau	751.85
Bode	1,630.30	Barnes City	113.15
West Bend	3,334.45	Montezuma	1,405.65
		Iowa City	12,100.05
		Klemme	345.05

TOTAL RECEIPTS FOR FREIGHT FORWARDED TO POINTS WITHIN THE STATE, YEAR ENDING JUNE 30, 1890.

STATIONS.	Amount.	STATIONS.	Amount.
Burlington	40,261.88	Rodman	1,013.70
Latty	83.96	Emmetsburg	2,608.40
Sperry	484.01	Graettinger	507.03
Medapolis	2,883.92	Wallingford	145.81
Linton	571.14	Estherville	3,742.93
Morning Sun	1,002.57	Superior	1,220.85
Wapello	4,082.85	Spirit Lake	2,898.12
Bard	81.38	Lake Park	2,725.82
Columbus Junction	3,803.52	Harris	165.14
Cone	601.62	Ocheyedan	2,424.55
Nichols	1,379.40	Sibley	3,402.92
West Liberty	7,383.41	Little Rock	1,736.91
Centerdale	213.50	Rock Rapids	1,522.04
West Branch	578.24	Lester	549.60
Oasis	399.47	Larchwood	1,422.84
Elmira	1.45	Granite	276.50
Morse	318.78	Toddville	654.53
Solon	2,840.04	Center Point	4,109.60
Ely	3,070.90	Walker	3,690.77
Cedar Rapids	48,420.07	Rowley	2,613.84
Palo	2,843.70	Independence	3,501.05
Shellsburg	1,507.57	Bryant	244.43
Vinton	5,173.58	Hazleton	1,280.76
Mt. Auburn	2,201.17	Oelwein	3,195.08
La Porte	12,403.34	Maynard	1,172.70
Washburn	1,154.60	Randall	713.90
Waterloo	12,713.32	Donnan	1.83
Cedar Falls	6,082.53	West Union	4,200.58
Winslow	498.66	Brainerd	1,727.20
Waverly	21.00	Elgin	2,571.66
Shell Rock	4,571.42	Clermont	2,012.34
Clarksville	1,490.06	Postville	3,101.63
Greene	1,285.15	Castalia	55.55
Marble Rock	4,152.42	Ossian	686.48
Rockford	5,630.11	Nordness	41.18
Nora Junction	14,676.91	Decorah	4,507.54
Rock Falls	4,210.30	Plato	12,211.53
Plymouth Junction	16,874.90	Ruchanan	327.82
Manly Junction	134.58	Tipton	1,439.54
Kensett	3,670.11	Bennett	497.38
Northwood	4,740.89	New Liberty	409.95
Garrison	2,007.81	Dixon	556.60
Dysart	2,640.46	Noels	31.30
Traer	8,388.72	Martin	74.40
Reinbeck	7,256.75	McCauley	394.10
Morrison	7,131.88	Follett	148.51
Grundy Center	224.58	Camanche	730.83
Holland	3,010.38	Clinton	37,963.42
Wells	946.75	Muscantine	32,231.03
Cleves	1,300.85	Bayfield	52.81
Robertson	706.18	Adams	436.42
Iowa Falls	361.75	Lone Tree	1,479.14
Popejoy	5,005.10	Iowa River	190.94
Dows	192.26	Riverside	2,074.73
Rowen	1,182.45	Kalona	917.02
Belmont	133.70	Wellman	1,011.73
Goodell	1,019.89	Nira	275.10
Garner	624.40	Kinross	326.50
Hayfield	1,000.40	South English	806.61
Forest City	125.02	Webster	841.28
Galt	3,703.25	Keswick	255.16
Clarion	608.45	Thornburg	1,229.00
Goldfield	2,494.50	What Cheer	47,351.34
Hardy	800.00	Nassau	730.81
Livermore	743.24	Barnes City	408.94
Bode	1,877.52	Montezuma	961.67
West Bend	1,203.05	Iowa City	6,829.51
	1,557.00		

TOTAL RECEIPTS FOR FREIGHT RECEIVED FROM POINTS WITHIN THE STATE, YEAR ENDING JUNE 30, 1890.

STATIONS.	Amount.	STATIONS.	Amount.
Burlington	55,919.85	Emmetsburg	6,002.31
Latty	14.22	Blairgowrie	21.56
Sperry	169.65	Graettinger	1,306.10
Mediapolis	2,693.05	Wallingford	107.81
Linton	169.62	Estherville	8,944.75
Morning Sun	3,247.30	Superior	424.13
Wapello	2,523.36	Spirit Lake	4,683.47
Bard	51.52	Lake Park	2,768.61
Columbus Junction	4,258.45	Harris	96.65
Cono	1,002.58	Ocheyedan	2,680.40
Nichols	2,342.85	Sibley	2,734.65
West Liberty	8,534.73	Little Rock	1,686.47
Centerdale	559.59	Rock Rapids	3,868.11
West Branch	3,074.40	Lester	1,788.77
Oasis	274.67	Larchwood	2,928.71
Elmira	.51	Granite	137.35
Morse	536.60	Toddville	589.44
Solon	1,791.79	Center Point	2,805.32
Ely	1,050.65	Walker	2,501.47
Cedar Rapids	114,468.40	Rowley	1,833.28
Palo	289.50	Independence	13,227.27
Shellsburg	1,582.08	Bryant	173.91
Vinton	8,844.36	Hazleton	1,035.32
Mt. Auburn	1,316.90	Oelwein	2,804.54
La Porte	4,011.26	Maynard	1,848.53
Washburn	417.87	Randall	564.02
Waterloo	15,170.01	Donnan	.25
Cedar Falls	24,615.63	West Union	1,822.22
Winslow	470.15	Brinard	49.28
Waverly	2,562.06	Elgin	1,029.18
Shell Rock	1,947.89	Clermont	611.60
Clarksville	2,211.16	Postville	1,189.41
Greene	3,862.40	Castalia	77.80
Marble Rock	2,047.25	Ossian	904.80
Rockford	2,063.49	Nordness	138.21
Nora Junction	2,704.68	Decorah	1,857.10
Rock Falls	250.22	Plato	2,580.18
Plymouth Junction	311.65	Buchanan	748.20
Manley Junction	918.76	Tipton	4,351.31
Kensett	982.93	Bennett	1,858.17
Northwood	2,612.96	New Liberty	771.07
Garrison	3,056.50	Dixon	1,935.07
Dysart	4,660.88	Cadda	3.83
Trar	6,881.86	Noels	86.41
Reinbeck	3,970.14	Martin	50.01
Morrison	1,205.63	McCausland	2,421.10
Grundy Center	5,237.42	Follett	135.48
Holland	1,676.12	Camanche	348.00
Wells	2,149.93	Clinton	3,391.71
Cleves	396.07	Muscantine	14,784.77
Abbott	250.20	Hayfield	27.49
Robertson	278.20	Adams	67.20
Iowa Falls	3,991.48	Lone Tree	2,201.94
Popejoy	539.95	Iowa River	83.33
Dows	3,634.13	Riverside	2,468.31
Rowen	877.93	Kalona	2,834.06
Belmond	1,885.86	Wellman	3,576.81
Goodell	1,615.64	Nira	732.20
Garner	2,016.63	Kinross	930.30
Hayfield	345.55	South English	2,282.26
Forest City	1,246.40	Webster	941.30
Galt	1,276.80	Keswick	2,018.41
Charlon	3,634.90	Thornburg	1,640.12
Holmes	31.36	What Cheer	6,284.98
Goldfield	2,065.40	Nassau	849.92
Pardy	586.33	Barnes City	649.92
Livermore	2,625.76	Montezuma	4,323.85
Bode	2,221.01	Iowa City	13,018.00
West Bend	3,073.55	Klemme	172.44
Rodman	619.07		

HISTORY.

Name of common carrier making this report:

Burlington, Cedar Rapids & Northern Railway Company.

Date of organization:

June 22, 1876. See question six.

Under laws of what government, State or Territory organized? If more than one, name all; give reference to each statute and all amendments thereof:

In Iowa, under the provision of Title 9, chapter 1, of the Code of Iowa, adopted in 1873; re-organized June 22, 1876, by act of incorporation filed same date. In Minnesota, under the general laws of the State of Minnesota by act of incorporation, filed May 26, 1882, and as amended July 17, 1884.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same:

The Burlington, Cedar Rapids & Northern Railway Company was organized in 1876, and by lease acquired from time to time the Iowa City & Western, the Cedar Rapids, Iowa Falls & Northern, the Cedar Rapids & Clinton, and the Chicago, Decorah & Minnesota Railways, having in all the above railways a majority of the stock to control the operation of the leased lines, and guaranteeing the principal and the interest of their bonded indebtedness. In due time the bonded indebtedness of all these lines are to be consolidated.

Date and authority for each consolidation:

The Burlington, Cedar Rapids & Northern Railway, June 30, 1868, chapter 32, Code of Iowa, the Burlington, Cedar Rapids & Northern Railway, June 22, 1876, Title 9, chapter 1, Code of Iowa. For particulars, see copy of consolidated trust mortgage, giving date of all the leases and mortgages, and articles of association, now on file in the office of the Inter-state Commerce Committee.

If a re-organized company, give name of original corporation, and refer to laws under which it was organized:

The Burlington, Cedar Rapids & Northern is a re-organized company, created by the foreclosure and purchase of the Burlington, Cedar Rapids & Northern Railway; a corporation formed by the consolidation of the Cedar Rapids & Burlington, and the Cedar Rapids & St. Paul Railways, June 30, 1868. The act of incorporation of said Burlington, Cedar Rapids & Northern Railway, existing under the provisions of chapter 32 of the Code of Iowa, were filed for record March 27, 1871, February 27, 1872, and again as amended June 22, 1873.

ORGANIZATION.

NAME OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
R. K. Cable	Chicago, Illinois	Term expires, 1893
E. S. Bailey	Clinton, Iowa	Term expires, 1893
C. P. Squires	Burlington, Iowa	Term expires, 1893
Lyman Cook	Burlington, Iowa	Term expires, 1893
F. H. Griggs	Davenport, Iowa	Term expires, 1891
Thomas Hedge	Burlington, Iowa	Term expires, 1891
George W. Cable	Davenport, Iowa	Term expires, 1891
J. Carskadden	Muscatine, Iowa	Term expires, 1891
J. C. Pensley	Chicago, Illinois	Term expires, 1892
J. W. Blythe	Burlington, Iowa	Term expires, 1892
W. G. Purdy	Chicago, Illinois	Term expires, 1892
N. H. Truesdale	Minneapolis, Minnesota	Term expires, 1892
C. J. Ives	Cedar Rapids, Iowa	Term expires, 1891

Total number of stockholders in Iowa:

Nine.

Total number of stockholders at date of last election:

Three hundred and sixty-six.

Date of last meeting of stockholders for election of directors:

May 27, 1890.

Give post-office address of general office:

Cedar Rapids, Iowa.

Give post-office address of operating office:

Cedar Rapids, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman	C. J. Ives	Cedar Rapids, Iowa.
President	C. J. Ives	Cedar Rapids, Iowa.
Vice-president	Robert Williams	Cedar Rapids, Iowa.
Secretary	S. S. Dorwart	Cedar Rapids, Iowa.
Treasurer	H. H. Hollister	New York, N. Y.
Assistant Treasurer	S. S. Dorwart	Cedar Rapids, Iowa.
General Solicitor	S. K. Tracy	Burlington, Iowa.
Auditor	J. C. Brooksmit	Cedar Rapids, Iowa.
Chief Engineer	H. F. White	Cedar Rapids, Iowa.
General Superintendent	C. J. Ives	Cedar Rapids, Iowa.
Superintendent	Robert Williams	Cedar Rapids, Iowa.
Division Superintendent	N. P. Beady	Cedar Rapids, Iowa.
Division Superintendent	George Guadell	Estherville, Iowa.
Superintendent of Telegraph	W. P. Ward	Cedar Rapids, Iowa.
General Freight Agent	C. D. Ives	Cedar Rapids, Iowa.
Assistant General Freight Agt.	T. H. Simmons	Cedar Rapids, Iowa.
General Passenger Agent	J. E. Hannegan	Cedar Rapids, Iowa.
General Ticket Agent	J. E. Hannegan	Cedar Rapids, Iowa.
General Baggage Agent	J. E. Hannegan	Cedar Rapids, Iowa.
Superintendent for Iowa	Robert Williams	Cedar Rapids, Iowa.
Division Superintendent for Ia.	W. P. Brady	Cedar Rapids, Iowa.
Division Superintendent for Ia.	George Goodell	Estherville, Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of road named.
	FROM—	TO—		
BURLINGTON, CEDAR RAPIDS & NORTHERN RY—				
Main line.	Burlington, Iowa.	Albert Lee, Minnesota*	253.21	
Milwaukee Branch	Lewis Junction.	Postville, Iowa.	94.13	
Muscatine Branch	Muscatine, Iowa.	Estherville, Iowa.	30.56	
Pacific Branch.	Norton, Iowa.	Holland, Iowa.	48.12	402.08
Iowa City & Western Railway	Iowa City, Iowa.	What Cheer, Iowa.	67.22	
Cedar Rapids Branch	Thornburg, Iowa.	Montezuma, Iowa.	15.80	73.02
Dows Extension	Holland, Iowa.	Watertown, South Dakota.	227.02	
Lake Park Extension	Lake Park, Iowa.	Madison Junction, Iowa.	41.07	
St. Louis Extension	Ellsworth, Minnesota	Worthington, Minnesota	17.71	
Cedar Rapids & Clinton R'y	Iowa City, Iowa.	Sioux Falls, South Dakota	42.50	428.20
Chicago, Decorah & Minnesota R'y	Near Plato, Iowa.	Quarry, Iowa.	2.74	81.04
Iowa Central Railway	Postville Junction, Iowa.	Decorah, Iowa.	20.30	30.30
Minneapolis & St. Louis R'y	Mainly Junction, Iowa.	Northwood, Iowa*	11.36	11.36
Waverly Short Line	State Line, Iowa.	Albert Lee, Minnesota†	12.57	12.57
Minneapolis & St. Louis R'y	Near Winslow, Iowa.	Waverly, Iowa.	5.66	5.66
	Madison Junction, Iowa.	Forest City, Iowa	7.22	7.22
Total mileage operated.			1,046.40	
Total mileage operated in Iowa			679.83	

*The length of the main line is 253.21 miles, but only 229.25 miles are owned by this company.

†The distance from Mainly Junction to Northwood, 11.36 miles, is owned by the Iowa Central Railway Company and leased by the Burlington, Cedar Rapids & Northern Railway Company for a term of twenty-five years.

‡The distance between Iowa State Line and Albert Lee, Minn., is owned by the Minneapolis & St. Louis Railway Company, and is operated under a perpetual lease by this company under a guarantee of the payment of the interest on its bonded indebtedness. The length of the line is 12.57 miles.

RECAPITULATION.

Length of main line owned	229.25 miles.
Leased from the Iowa Central Railway Company	11.36 miles.
Leased from the Minneapolis & St. Louis Railway Company	12.57 miles.
Total length of main line operated	253.21 miles.

PROPERTY LEASED, OR OTHERWISE ASSIGNED FOR OPERATION.

NAME.	TERMINALS.		BY WHAT COMPANY OPERATED.	UNDER WHAT KIND OF CONTRACT OPERATED.	Miles to line.
	FROM—	TO—			
Iowa City & Western Railway Branch.	Iowa City Thornburg.	What Cheer Montezuma	Burlington, Cedar Rapids & N. R'y Co. Burlington, Cedar Rapids & N. R'y Co.		57.22 15.80
Cedar Rapids, Iowa Falls & N. W. R'y.	Holland Dows Lake Park Ellsworth Madison Junction	Watertown Madison Junction Worthington Sioux Falls Forest City	Burlington, Cedar Rapids & N. R'y Co. Burlington, Cedar Rapids & N. R'y Co. Burlington, Cedar Rapids & N. R'y Co. Burlington, Cedar Rapids & N. R'y Co. Burlington, Cedar Rapids & N. R'y Co.		73.02 327.02 41.07 17.71 42.50 7.23
Cedar Rapids & Clinton Railway Spur.	Iowa City Near Plato	Clinton Quarry	Burlington, Cedar Rapids & N. R'y Co. Burlington, Cedar Rapids & N. R'y Co.		436.42 70.20 2.74
Chicago, Decorah & Minnesota Railway Waverly Short Line.	Postville Junction Near Winslow	Decorah Waverly	Burlington, Cedar Rapids & N. R'y Co. Burlington, Cedar Rapids & N. R'y Co.		81.94 23.30 5.08
Total mileage					620.36
Total mileage in Iowa, exclusive of the Burlington, Cedar Rapids & Northern R'y proper					477.75

This indenture of contract and lease, made this twenty-third day of June, A. D. 1881, by and between the Cedar Rapids, Iowa Falls & Northwestern Railway Company, a corporation of the State of Iowa, party of the first part, and the Burlington, Cedar Rapids & Northern Railway Company, of Iowa, owning and operating the Burlington, Cedar Rapids & Northern Railway in Iowa, party of the second part:

Whereas, the said first party is authorized by the laws of the State of Iowa to locate, construct, maintain and operate a railway commencing at the town of Holland, Grundy county, Iowa, thence in a northwesterly direction via Iowa Falls, to some point in the State of Minnesota, to be determined by its board of directors:

Now, therefore, this indenture witnesseth, that the first party, in consideration of the covenants and agreements herein contained, to be kept and performed by said second party, it, the said first party, hath granted, demised and leased, and by these presents doth grant, demise and lease unto the said party of the second part, its successors and assigns, all the following described property of said Cedar Rapids, Iowa Falls & Northwestern Railway Company, that is to say:

All its railroad extending from said town of Holland to the town of Worthington, in the State of Minnesota, constructed and to be constructed, together with all branches and further extension of railway, hereafter to be made, and especially including that portion thereof constructed and now in process of construction between Holland and Worthington aforesaid, made and to be made, including right of way, lands occupied thereby, superstructure and tracks thereon, and to be placed thereon, and other material used therein and procured or to be procured therefor; bridges, viaducts, fences, depot grounds and buildings thereon and to be placed thereon, and all other property, real or personal, appertaining to said railway, and the use thereof now or hereafter acquired by said first party, together with the rents, revenue and income to be had, levied or derived therefrom, and all the rights, privileges and franchises of said first party in, to, or concerning said railroad, constructed or to be constructed, and every part thereof.

To have and to hold the above described railroad premises and property with the appurtenances, rights, privileges and franchises appertaining thereto, unto the said party of the second part, its successors and assigns, from the twenty-third day of June, A. D. eighteen hundred and eighty-eight, for and during the chartered existence of said first party, and during the extension or extensions, renewal or renewals of the chartered rights and existence of the said first party, if said renewal or extension shall be had as hereinafter provided, absolute and exclusive possession to be delivered to said second party, its successors and assigns.

Said first party further agrees that during the continuance of this lease and the life of its present charter, it will keep up its corporate organization by the annual election of its directors and officers, and the performance of such other acts as may be required by law for that purpose.

And further, that at the expiration of its present charter, it will at the request of said second party, its successors and assigns, in case the mortgage herein mentioned shall not have in the meantime been foreclosed, cause its rights, powers, and franchises to be renewed and extended for another term of fifty years, or for such other or further period as may be at the time authorized by law.

And will, in like manner, on like request, at each successive expiration of its chartered rights, provided always, that no foreclosure has taken place, renew and extend the same.

And will, during all such renewals and extensions, keep up and maintain its organization, so as, in fact, to make such organization a continuing one.

And will, at the termination of its present chartered existence, and at the termination of each successive renewal and extension thereof, as hereinbefore provided, at the request of the second party, its successors and assigns, in case no foreclosure of mortgage shall have been had, renew and extend, or cause to be renewed and extended, this lease and stipulations herein provided, so as in effect to make the same perpetual.

The said second party, in consideration of the premises, hereby covenants and agrees as follows, to-wit:

1. To take full possession of all and singular the railway premises and property hereby demised and now constructed, or in process of construction, or hereafter to be constructed or acquired and owned by the party of the first part.

2. To pay, or cause to be paid, all taxes and assessments that may be lawfully levied, charged or assessed on said demised premises and property, or any part thereof, during the continuance of this lease and all renewals thereof.

3. To procure and place on said railway such an amount of rolling stock as may be reasonably required in the transaction of the business of said demised railway, and to keep the same in good condition, and to maintain and operate said railway in such manner as may be required to reasonably accommodate the country through which said demised railway passes.

4. To pay an annual rental therefor of thirty per cent of the gross earnings thereon; on all joint business the earnings to be computed on a pro rata basis, according to the distance carried respectively on the roads of the parties hereto, which said thirty per cent of the gross earnings the said second party guarantees shall amount to a sum sufficient to pay the semi-annually accruing interest on the bonds herein mentioned and contemplated, and which shall be paid semi-annually on the first days of April and October in each year, at the office and agency of the first party, in the city of New York, and so much thereof as may be necessary to be used and applied by it to pay and take up the semi-annually maturing coupons attached to said bonds, until all are paid, and after the maturity of said bonds, to be applied by said second party to the payment of interest thereon at the rate of five per cent per annum, payable semi-annually, at the same time and place, until the expiration of the chartered rights of said first party, and any balance remaining in its hands and not required for payment of coupons and interest or principal of said bonds as herein provided, shall be paid to the first party, its successors and assigns.

5. To endorse upon each of the bonds of the party of the first part hereinbefore mentioned, and numbered consecutively from number one to number four thousand, both inclusive, for one thousand dollars each, the written guarantee of the party hereto of the second part in due form of law, of the payment of the principal sum and each semi-annual installment of interest thereof as the same shall become due and payable.

Provided, however, that in case a foreclosure of said mortgage shall be had before or after maturity of said bonds, or before the expiration of the chartered rights of said company, then and thereafter this lease shall cease and determine.

This indenture of contract and lease, made this 15th day of May, A. D. 1883, by and between the Cedar Rapids & Clinton Railway Company, a corporation of the State of Iowa, party of the first part, and the Burlington, Cedar Rapids & Northern Railway Company, of Iowa, owning and operating the Burlington, Cedar Rapids & Northern Railway in Iowa, party of the second part:

And whereas, said first party is authorized by the laws of the State of Iowa to locate, construct, maintain, purchase and operate a railway, commencing on the west bank of the Mississippi river, at the city of Clinton, Clinton county, Iowa, and extending southwardly and westwardly through Clinton, Scott, Cedar and Johnson counties, to the city of Iowa City, in the said last named county;

And whereas, said party of the first part now owns an uncompleted and disconnected line of railroad between the city of Clinton and Iowa City aforesaid, and it has determined to complete and operate, or cause the same to be operated, in connection with the system of railway of the party of the second part;

And whereas, the party of the first part, for the purpose of procuring the necessary funds to defray the costs and expense of purchasing, extending and completing the aforesaid line of railway between Clinton and Iowa City, has duly and legally resolved to issue therefor one thousand two hundred bonds, of one thousand dollars each, of the date of the 15th of May, A. D. 1883; to have thirty years to run to maturity; to bear interest at the rate of five per cent per annum, interest payable semi-annually; both principal and interest payable at the office of the first party, in the city of New York, and it has secured the payment thereof by trust deed or mortgage, to which this lease is subject—for the provisions thereof reference is hereby had—to the Central Trust Company of New York, upon all of its railway, constructed and to be constructed, its right of way, road-bed, superstructure, grounds, depot buildings, and all other of its property now owned or hereafter to be acquired, together with the rights, privileges and franchises belonging thereto, which said trust deed or mortgage bears even date herewith, and has been recorded, together with this contract of lease, in the counties through or into which said railway runs;

And whereas, the proceeds of said bonds and the other means of said company will be sufficient only for the construction and completion of said road-bed and superstructure, and will leave said first party without the requisite means to procure equipment necessary for the maintenance and operation of said railway, and in order

that the same may, when completed, be equipped, maintained and operated in such manner as the public convenience may require, and also that the means may be provided for the payment of the semi-annually accruing interest on said bonds, and the principal thereof at maturity, it has resolved to enter into the agreement herein contained, and reference to the subject matter of which the respective parties hereto are fully authorized by the laws of the State of Iowa to contract as herein provided:

Now, therefore, this indenture witnesseth, that the first party, in consideration of the covenants and agreements herein contained, to be kept and performed by said second party, it, the said first party, hath granted, demised and leased, and by these presents do grant, demise and lease unto the said party of the second part, its successors and assigns, all the following described property of said Cedar Rapids & Clinton Railway Company, that is to say:

All its railroad extending from said city of Clinton to Iowa City, in the State of Iowa, described as aforesaid, constructed and to be constructed, including right of way, lands occupied thereby, superstructure and tracks thereon, and to be placed thereon, and other material used therein and procured or to be procured therefor; bridges, viaducts, fences, depot grounds and buildings thereon, and to be placed thereon, and all other property, real or personal, appertaining to said railway, and the use thereof, now or hereafter acquired by the first party, together with the rents, revenues and income to be had, levied or derived therefrom, and all the rights, privileges and franchises of the said first party, in, to, or concerning, said railroad, constructed and to be constructed, and every part thereof;

To have and to hold the above described railroad premises and property, with the appurtenances, rights, privileges and franchises appertaining thereto, unto the said party of the second part, its successors and assigns, from the 15th day of May, A. D. eight hundred and eighty-three, for and during the chartered existence of said first party, and during the extension or extensions, renewal or renewals, of the chartered rights and existence of said first party, if said renewals or extensions shall be had as hereinafter provided, absolute and exclusive possession to be delivered to said second party, its successors and assigns.

Said first party further agrees, that during the continuance of this lease and the life of its present charter, it will keep up its corporate organization by the annual election of its directors and officers, and the performance of such other acts as may be required by law for that purpose.

And further, that at the expiration of its present charter, it will, at the request of said second party, its successor and assigns, in case the mortgage herein mentioned shall not have, in mean time been foreclosed, cause its rights, powers and franchises to be renewed and extended for another term of fifty years, or for such other or further period as may be at the time authorized by law.

And will, in like manner, and on like request, at each successive expiration of its chartered rights, provided always that no foreclosure has taken place, renew and extend the same.

And will, during all such renewals and extensions, keep up and maintain its organization, so as, in fact, to make such an organization a continuing one.

And will, at the termination of its present chartered existence, and at the termination of each successive renewal and extension thereof, as hereinbefore provided, at the request of the second party, its successors and assigns, in case no foreclosure of mortgage shall have been had, renew and extend, or cause to be renewed and extended, this lease and stipulations herein provided, so as in effect to make the same perpetual.

The said second party in consideration of the premises, hereby covenants and agrees as follows, to-wit:

1. To take full possession of all and singular the railway premises and property hereby demised and now constructed, or in process of construction, or hereafter to be constructed or acquired, and owned by the party of the first part.

2. To pay or cause to be paid, all taxes and assessments that may be lawfully levied, charged or assessed on said demised premises and property, or any part thereof, during the continuance of this lease and all renewals thereof.

3. To procure and place on said railway such, and such an amount of rolling-stock as may be reasonably required in the transaction of the business of said demised railway, and to keep the same in good condition, and to maintain and operate said railway in such manner as may be required to reasonably accommodate the country through which said demised railway passes.

4. To pay an annual rental therefor of thirty per cent of the gross earnings thereon; on all joint business the gross earnings to be computed on a pro rata basis, according to the distance carried respectively on the roads of the parties hereto, which said thirty per cent of the gross earnings the said second party guarantees shall amount to a sum sufficient to pay the semi-annually accruing interest on the bonds herein mentioned and contemplated, and which shall be paid semi-annually on the first days of February and August in each year, at the office and agency of the first party in the City of New York, and so much thereof as may be necessary to be used and applied by it to pay and take up the semi-annually maturing coupons attached to said bonds until all are paid and after the maturity of said bonds, to be applied by said second party to the payment of interest thereon at the rate of five per cent per annum, payable semi-annually at the same time and place, until the expiration of the chartered rights of said first party, and any balance remaining in its hands, and not required for payment of coupons and interest or principal of said bonds as herein provided, shall be paid to the first party, its successors and assigns.

5. To endorse upon each of the bonds of the party of the first part hereinbefore mentioned, and numbered consecutively from number one to number one thousand two hundred, both inclusive, for \$1,000 each, the written guarantee of the party hereto of the second part, in due form of law, of the payment of the principal sum, and each semi-annual installment of interest thereof, as the same shall become due and payable.

Provided, however, that in case of a foreclosure of said mortgage shall be had before or after maturity of said bonds, or before the expiration of the chartered rights of said company, then and thereafter this lease shall cease and determine.

This indenture of contract and lease, made this fifteenth day of March, A. D. 1884, by and between The Chicago, Decorah & Minnesota Railway Company, a corporation of the State of Iowa, party of the first part, and the Burlington, Cedar Rapids & Northern Railway Company of Iowa, owning and operating the Burlington, Cedar Rapids & Northern Railroad, party of the second part:

And whereas, said first party is authorized by the laws of the State of Iowa to locate, construct, maintain and operate a railway, with all necessary branch lines, warehouses, elevators and such other appendages as may be deemed necessary for the convenient use and profitable management of the same, as provided by its articles of incorporation, in a northerly and southerly or other direction from the town of Decorah, in the county of Winneshiek, State of Iowa, and to such points in Iowa and Minnesota, and to points of connection with other railways, as the board of directors by resolution entered of record may designate and appoint.

And whereas, said first party of the first part has determined to construct and operate, or cause the same to be constructed and operated, its said line of railway, in connection with the system of railway of the party of the second part, commencing at said town of Decorah and extending southwardly to a point of connection with the said second party's Milwaukee Division line of road at or south of Postville, in the county of Allamakee, State of Iowa; and it has also determined to extend its said line of road in a northerly direction from the said town of Decorah, and to such point or points in the States of Iowa and Minnesota as may hereafter be determined.

And whereas, the party of the first part, for the purpose of procuring the necessary funds to defray the cost and expense of surveying, locating, securing right of way, and of constructing such line or lines of railway, has duly and legally resolved to issue therefor bonds of the denomination of one thousand dollars each, of date March 15, A. D. 1884, to have fifty years to run from the first day of April, 1884, to maturity; to bear interest at the rate of five per centum per annum from the first day of April, A. D. 1884, interest payable semi-annually on the first day of October and April of each year; both principal and interest payable at the office of the first party in the City of New York; and it has secured the payment thereof by trust deed or mortgage, to which this lease is subject (for the provisions thereof reference is hereby had to the Central Trust Company of New York), upon all its railway constructed and to be constructed, its right of way, road bed, superstructure, grounds, depot buildings, and all other of its property now owned or hereafter to be acquired, together with the rights, privileges and franchises belonging thereto, which said trust deed or mortgage bears even date herewith, and will be recorded together with this contract of lease in the counties through or into which said railway runs.

And whereas, said party of the first part has determined to issue such bonds at the rate of not exceeding fifteen thousand dollars per mile of railway actually constructed, not including side-tracks or turn-outs.

And whereas, the proceeds of such bonds, and the other means of said company will be sufficient only for the construction and completion of said road-bed and superstructure, and will leave said first party without the means to procure equipment necessary for the maintenance and operation of said railway, and in order that the same may when completed, be equipped, maintained and operated in such manner as the public convenience may require, and also that the means may be provided for the payment of the semi-annual accruing interest on said bonds, and the principal thereof at maturity, it has resolved to enter into the agreement herein contained, and reference to the subject-matter of which the respective parties hereto are fully authorized by the laws of the State of Iowa to contract as herein provided.

Now therefore, this indenture witnesseth: That the first party, in consideration of the covenants and agreements herein contained, to be kept and performed by the said second party; it, the said first party, hath granted, demised and leased, and by these presents doth grant, demise and lease unto the said party of the second part, its successors and assigns, all the following described property of said Chicago, Decorah & Minnesota Railway Company, that is to say:

All its railway extending from said town of Decorah, in a southerly direction, to a point of junction with the Milwaukee Division line of road of the party of the second part, at or near Postville aforesaid; and also all of said first party's line of railway extending northwardly from said town of Decorah to such point or points in the States of Iowa and Minnesota, as may be hereafter determined, constructed and to be constructed, together with all branches and further extensions of railway, hereafter to be made, including right of way, lands occupied thereby, superstructure and tracks thereon, and to be placed thereon, and other material used therein; and procured or to be procured therefor; bridges, viaducts, fences, depot grounds and buildings thereon and to be placed thereon, and all other property, real or personal, appertaining to said railway, and the use thereof now or hereafter acquired by said first party, together with the rents, revenues and income to be had, levied or derived therefrom, and all the rights, privileges and franchises of said first party, in, to, or concerning said railroad, constructed and to be constructed, and every part thereof.

To have and to hold the above described railroad premises and property, with the appurtenances, rights, privileges and franchises appertaining thereto, unto the said party of the second part, its successors and assigns, from the fifteenth day of March, A. D. eighteen hundred and eighty-four, for and during the chartered existence of said first party, and during the extension or extensions, renewal or renewals, of the chartered rights and existence of said first party, if said renewals or extensions shall be had as hereinafter provided, absolute and exclusive possession to be delivered to said second party, its successors and assigns.

Said first party further agrees, that during the continuance of this lease and the life of its present charter, it will keep up its corporate organization by the annual election of its officers, and the performance of such other acts as may be required by law for that purpose.

And further, that at the expiration of its present charter it will, at the request of said second party, its successors and assigns, in case the mortgage herein mentioned shall not have, in the meantime, been foreclosed, cause its rights, powers and franchises to be renewed and extended for another term of fifty years, or for such other or further period as may be at the time authorized by law.

And will, in like manner on like request, at each successive expiration of its chartered rights, provided always that no foreclosure has taken place, renew and extend the same.

And will, during all such renewals and extensions, keep up and maintain its organization, so as, in fact, to make such organization a continuing one.

And will, at the termination of its present chartered existence and at the termination of each successive renewal and extension thereof, as hereinbefore provided, at the request of the second party, its successors and assigns, in case no foreclosure of mortgage shall have been had, renew and extend, or cause to be renewed and extended, this lease and stipulations herein provided, so as in effect to make the same perpetual.

The said second party, in consideration of the premises hereby covenants and agrees as follows, to-wit:

1. To take full possession of all and singular the railway premises and property hereby demised and now constructed or in process of construction, or hereafter to be constructed or acquired, and owned by the party of the first part.

2. To pay or cause to be paid, all taxes and assessments that may be lawfully levied, charged or assessed on said demised premises and property, or any part thereof, during the continuance of this lease and all renewals thereof.

3. To procure and place on said railway such, and such an amount of rolling stock as may be reasonably required in the transaction of the business of said demised railway, and to keep the same in good condition, and to maintain and operate said railway in such manner as may be required to reasonably accommodate the country through which said demised railway passes.

4. To pay annual rental thereof of thirty per cent of the gross earnings thereon; on all joint business the gross earnings to be computed on a pro rata basis, according to the distance carried respectively on the roads of the parties hereto, which said thirty per cent of gross earnings the said second party guarantees shall amount to a sum sufficient to pay the semi-annually accruing interest on the bonds herein mentioned and contemplated, and which shall be paid semi-annually on the first days of October and April in each year, at the office and agency of the first party, in the City of New York, and so much thereof as may be necessary to be used and applied by it to pay and take up the semi-annually maturing coupons attached to said bonds, until all are paid, and after the maturity of said bonds, to be applied by said second party to the payment of interest thereon at the rate of five per cent per annum, payable semi-annually, at the same time and place, until the expiration of the chartered rights of said first party, and any balance remaining in its hands and not required for payment of coupons and interest or principal of said bonds as herein provided, shall be paid to the first party, its successors and assigns.

Provided, however, that in case a foreclosure of said mortgage shall be had before or after maturity of said bonds, or before the expiration of the chartered rights of said company, then and thereafter this lease shall cease and determine.

This indenture of contract and lease, made this eighth day of June, A. D. one thousand eight hundred and eighty, by and between the Iowa City & Western Railway Company, a corporation of the State of Iowa, party of the first part, and the Burlington, Cedar Rapids & Northern Railway Company, a corporation of the State of Iowa, owning and operating the Burlington, Cedar Rapids & Northern Railway in Iowa, party of the second part.

Whereas, the said first party is authorized by the laws of the State of Iowa to locate, construct, maintain and operate a railway from Iowa City through the English River valley to Ottumwa, Montezuma, Oskaloosa, or such point or points as may be determined upon, and such extensions or branches as said first party may desire to construct.

And, whereas, said first party by the assistance of the said second party, and under the contract of lease of date April 22d, A. D. one thousand eight hundred and seventy-nine, with said second party has constructed that portion of its line of railway between Iowa City in Johnson county and the town of What Cheer in Keokuk county.

And, whereas, said first party has resolved to borrow one million dollars (\$1,000,000) to pay for the construction of said proposed line or lines of railway, and to issue therefor one thousand bonds of one thousand dollars (\$1,000) each, to bear date the second day of June, A. D. one thousand eight hundred and seventy-nine, to have thirty years to run to maturity, to bear interest at the rate of seven per cent (7 per cent) per annum, payable semi-annually, both principal and interest payable at the agency of the second party in the City of New York, and has secured the payment thereof by a trust mortgage, to which this lease is subject.

Now, therefore, this indenture witnesseth, that the first party in consideration of the covenants and agreements herein contained, to be kept and performed, by said second party, it, the said first party hath granted, demised and leased unto the said party of the second part, its successors and assigns, all the following described property of said Iowa City & Western Railway Company.

Said first party further agrees, that during the continuance of this lease and the life of its present charter, it will keep up its corporate organization by the annual election

of its officers and directors, and perform all such other acts as may be required by law for that purpose.

The said second party, in consideration of the premises, hereby agrees to continue in full possession of the railway premises and property hereby demised, and to take full possession of all additions and extensions of said railway, upon completion of each section or division thereof, and to pay, or cause to be paid, all taxes and assessments that may be lawfully levied, charged, or assessed on said demised railroad premises and property, or any part thereof, during the continuance of this lease and all renewals thereof, and to procure and place thereon said railway such and such an amount of rolling stock as may be required in the transaction of the business on said demised railway, and keep the same in good condition and maintain and operate said railway now completed and hereafter to be constructed, in such manner as may be required to reasonably accommodate the country through which said demised railway passes; and in addition thereto, that is to say, on and after the 22d day of April, A. D. one thousand eight hundred and ninety-four (see section 2 of said contract and lease of date April 22, 1879), the said second party is to pay an annual rental thereof of thirty (30) per cent of the gross earnings thereon, on all joint business gross earnings to be computed upon a pro rata basis, according to the distance carried respectively on the roads of the parties hereto, which said thirty (30) per cent of the gross earnings the second party guarantees shall amount to a sum sufficient to pay the semi-annually accruing interest on the bonds herein mentioned and contemplated, and which shall be paid semi-annually on the first days of September and March in each year, at the agency of the first party, in the City of New York, and so much thereof as may be necessary to be applied and used in paying and taking up the semi-annually maturing coupons attached to said bonds, until all are paid; and after the maturity of said bonds to be applied to the payment of interest thereon at the rate of seven (7) per cent per annum, payable semi-annually at the same time and place, until the expiration of the chartered rights of said first party, and any balance remaining in the hands of said agency in the City of New York, of the first party at the end of each year, and not required for the payment of coupons and interest as herein provided, shall be paid to the first party, its successors and assigns, provided, however, that in no case a foreclosure of said mortgage shall be had before or after the maturity of said bonds, or before the expiration of the chartered rights of said company, then and thereafter this lease shall cease and determine.

It is mutually and expressly agreed that the authorized capital stock of said first party, shall not exceed the sum of two millions of dollars (\$2,000,000), and that of said stock no greater amount shall ever be issued by said first party, its successors and assigns, than six thousand shares, by amendment of its charter, or otherwise, without the written consent of the second party, its successors and assigns, which six thousand shares the second party now holds and owns, subject to the limitations and provisions provided for in said contract and lease of date April 22, 1879.

And further, that the covenants and agreements herein contained shall be binding upon the successors and assigns of the respective parties hereto.

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
COMMON—						
Burlington, Cedar Rapids & Northern Railway	300,000	\$ 100.00	\$ 30,000,000.00	5,500,000.00		None.
Leased lines	240,000	100.00	24,000,000.00	1,735,000.00		None.
Total	540,000		\$ 54,000,000.00	7,235,000.00		

MANNER OF PAYMENT FOR CAPITAL STOCK.

	No. of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized.
COMMON—				
Issued for cash	None.	None.		
Issued for construction	None.	None.	17,350	None for the year.
Issued for re-organization	None.	None.	55,000	None for the year.
Total			72,350	

1. Amount of stock issued for dividends on earnings	None.	
2. Amount of stock per mile of road	\$ 7,195.63	
3. Amount of stock representing road in Iowa (on mileage basis)	6,131,338.83	
4. Amount of stock held in Iowa	5,400.00	
The capital stock of the leased lines is \$24,000,000, as follows:		
The Iowa City & Western Railway, amount authorized by articles of incorporation, \$2,000,000. Number of shares issued, 6,000.		
The Cedar Rapids, Iowa Falls & Northern Railway, amount authorized by vote of the company, \$18,000,000. Number of shares issued, 6,050.		
The Cedar Rapids & Clinton Railway, amount authorized by articles of incorporation, \$2,000,000. Number of shares issued, 3,000.		
The Chicago Decatur & Minnesota Railway, amount authorized by articles of incorporation, \$2,000,000. Number of shares issued, 2,300.		
Under the contract with the leased lines the controlling amount of the stock is issued to the Burlington Cedar Rapids & Northern Railway Company, out of which from time to time the stock is to be issued on the certificates of the county treasurer, for the local aid, under the law governing such.		
The re-organization of the Burlington, Cedar Rapids & Northern Railway, was perfected upon the following basis:		
For each main line bond \$800 in bonds and 7 shares of stock; for each Milwaukee Division bond \$500 in bonds and 5 shares of stock; for each Muscatine Division bond \$250 in bonds and 2 1/4 shares of stock; for each Pacific Division bond \$500 in bonds and 3 shares of stock.		

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	INTEREST.			
	Date of issue.	When due.					Rate.	When payable.	Amount accrued during year.	Amount matured during year.
First mortgage—										
*B. C. R. & N. R'y	June, 1877	1900	\$ 6,500,000.00	\$ 5,500,000.00	\$ 5,500,000.00	None	5 June 1,	Dec 1	\$ 225,000.00	\$ 225,000.00
*Min. & St. L. R'y	June, 1877	1907		150,000.00	150,000.00	None	7 June 1,	Dec 1	10,000.00	10,500.00
Iowa City & Western R'y	Sept., 1879	1900		584,000.00	584,000.00	585,920.00	7 Mar. 1,	Sept. 1	40,880.00	40,880.00
C. R., I. F. & N. W. R'y	Oct., 1880	1920		825,000.00	825,000.00	771,125.00	6 April 1,	Oct. 1	49,500.00	49,500.00
C. R., I. F. & N. W. R'y	Oct., 1881	1921		1,005,000.00	1,005,000.00	1,700,875.00	5 April 1,	Oct. 1	95,250.00	95,250.00
Consolidated R'y				5,000,000.00	5,000,000.00	4,115,802.56	5 April 1,	Oct. 1	250,000.00	250,000.00
Grand total				\$14,964,000.00	\$14,964,000.00	\$ 7,169,722.56			\$ 771,130.00	\$ 771,130.00

*Issued in lieu of Burlington, Cedar Rapids & Minnesota Railway bonds and stock at the time of its re-organization, June 22, 1876.
 *Bonds issued by the Minneapolis & St. Louis Railway Company. The Burlington, Cedar Rapids & Northern Railway Company guarantees the interest on \$150,000 at 7 per cent interest. No cash realized.
 See page 103, your report for 1889, "Recapitulation of funded debt," "Interest accruing and paid."
 Number of shares held in Iowa
 Amount of funded debt representing road in Iowa on 855.56 miles of road.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount accrued during year.
Mortgage bonds	\$ 14,964,000.00	\$ 14,964,000.00	\$ 771,130.00	\$ 771,130.00
Total	\$ 14,964,000.00	\$ 14,964,000.00	\$ 771,130.00	\$ 771,130.00

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash.....	\$ 205,218.01
Bills receivable.....	2,000.89
Due from agents.....	46,678.42
Net traffic balances due from other companies.....	* 81,150.96
Due from solvent companies and individuals.....	29,150.58
Other cash assets*.....	630.60
Balance—current liabilities.....	38,881.96
Total.....	\$ 403,816.12

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Audited vouchers and accounts.....	\$ 288,063.62
Wages and salaries.....	110,788.00
Matured interest coupons unpaid (including coupons due July 1).....	4,022.50
Total.....	\$ 403,816.12

* Materials and supplies on hand, \$172,823.54.

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	TOTAL AMOUNT OUTSTANDING.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To railroads.	To other properties.	Miles.	Amount.	
Capital stock.....	\$ 7,255,000.00	\$ 7,255,000.00		1,004.54	7,166.66	
Bonds.....	14,964,000.00	14,964,000.00		1,022.11	14,640.00	
Total.....	\$ 22,199,000.00	\$ 22,199,000.00				
FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRAFFIC RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.						
NAME OF ROAD.	CAPITAL STOCK.	FUNDED DEBT.	CURRENT LIABILITIES.	AMOUNT PER MILE OF ROAD.		
				Miles.	Amount.	
Burlington, Cedar Rapids & Northern Railway.....	\$ 5,500,000.00	\$ 6,500,000.00			\$ 12,000,000.00	
Minneapolis & St. Louis Railway.....		150,000.00			150,000.00	
Iowa City & Western Railway.....	600,000.00	584,000.00			1,184,000.00	
Cedar Rapids, Iowa Falls & Northwestern Railway.....	600,000.00	2,730,000.00			3,330,000.00	
Consolidated Railway.....	200,000.00	5,000,000.00			5,200,000.00	
Cedar Rapids & Clinton Railway.....	200,000.00				500,000.00	
Chicago, Decatur & Minnesota Railway.....			403,816.12		403,816.12	
Total.....	\$ 7,255,000.00	\$ 14,964,000.00	\$ 403,816.12	1,022.11	\$ 22,113.97	

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1888.	Total cost to June 30, 1889. (Charged to construction and equipment.)	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Not included in operating expenses. (Charged to construction of equipment.)			
CONSTRUCTION—						
Right of way.....	None.	50,167.00		\$ 50,167.00	\$ 50,167.00	19,687.61
Other real estate.....		20,548.00		20,548.00	20,548.00	
Fences.....		15,402.80		15,402.80	15,402.80	
Grading and bridge and culvert masonry.....		19,167.21		19,167.21	19,167.21	
Buildings, furniture, and fixtures.....		100.00		100.00	100.00	
Shop machinery and tools.....		4,306.75		4,306.75	4,306.75	
Sidings and yard extensions.....		6,400.25		6,400.25	6,400.25	
Other items.....						
Total construction.....		\$ 84,712.04		\$ 84,712.04	\$ 84,712.04	19,770.40
EQUIPMENT—						
Locomotives.....						
Sleeping, parlor and dining cars, officers' car.....			8,267.13	8,267.13	3,457,654.84	3,382.85
Freight cars.....			2,100.00	2,100.00	20,000.00	
Floating equipment.....					2,100.00	
Total equipment.....			\$ 31,557.13	\$ 31,557.13	\$ 31,557.13	3,413.73
Grand total cost construction, equipment, etc.....			\$ 84,712.04	\$ 84,712.04	\$ 116,269.17	23,184.22
Total cost construction, equipment, etc., for State of Iowa.....					\$ 19,825,401.20	23,184.22
Total miles owned by the Burlington, Cedar Rapids & Northern Railway proper.....					\$ 5,500,000.00	402.08
Its capital stock is.....					6,500,000.00	
Its funded debt is.....					197,438.00	
Its proportion of current liabilities on mileage basis.....					\$12,157,438.00	
Total.....					\$12,355,653.35	
Grand total for Iowa, on mileage basis (\$55.56 miles).....						

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 3,138,086.72	
Less operating expenses.....	2,156,904.20	
Income from operation.....		\$ 981,182.52
Interest on bonds owned.....	None.	
Dividends on stocks owned.....	None.	
Miscellaneous income—less expenses.....	\$ 64,574.88	
Income from other sources.....		64,574.88
Total income.....		\$ 1,045,757.27
DEDUCTIONS FROM INCOME:		
Interest on funded debt (accrued).....	\$ 774,100.00	
Rentals.....	14,033.33	
Taxes.....	113,600.00	
Permanent improvements.....	116,270.07	
Other deductions.....	17,197.34	
Total deductions from income.....		1,032,200.74
Net income.....		\$ 13,556.53
Surplus from operations of year ending June 30, 1890.....		\$ 13,556.53
Surplus on June 30, 1889.....		405,404.14
Additions for year.....		13,556.53
Surplus June 30, 1890.....		\$ 419,020.67

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of re-payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 663,100.72		\$ 663,100.72
Total passenger revenue.....			
Mail.....	\$ 80,673.72		133,798.60
Express.....	53,124.86		
Total passenger earnings.....			\$ 796,908.32
FREIGHT—			
Freight revenue.....	2,109,087.74		2,109,087.74
Total freight revenue.....			
Total passenger and freight earnings.....			\$ 2,906,086.06
OTHER EARNINGS FROM OPERATION—			
Car mileage—balance.....			20,719.00
Rents from tracks, yards and terminals.....			4,200.00
Total other earnings.....			\$ 24,919.00
Total gross earnings from operation, Iowa.....			\$ 2,931,005.06
Total gross earnings from operation, entire line.....			3,138,086.72

STOCKS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.
The Iowa City & Western R'y, 5,000 shares.....	\$ 691,000.00	\$100	None.
The Cedar Rapids, Iowa Falls & Northern R'y, 6,000 shares.....	605,000.00	100	None.
The Cedar Rapids & Clinton R'y, 3,000 shares.....	300,000.00	100	None.
The Chicago, Decorah & Minnesota R'y, 2,500 shares.....	250,000.00	100	None.
Total.....	\$1,735,000.00		

Under the contract with the leased lines the controlling amount of stock is issued by the B. C. R. & N. R'y Co., out of which from time to time the stock is to be issued on the certificates of the county treasurers for the local aid under the law governing such.

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS, AND TERMINALS.

DESIGNATION AND SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
YARDS, TRACKS, ETC.— Third rail, Mediapolis, Ia.	Burlington & Northern Railway Co.	\$ 4,200.00	
Total.....			\$ 4,200.00
Grand total.....			\$ 4,200.00

MISCELLANEOUS INCOME.

ITEM.	GROSS INCOME.	LESS EXPENSES.	NET MISCELLANEOUS INCOME.
Miscellaneous income*.....			\$ 63,550.22
Lots leased or sold.....			1,024.66
Total.....			\$ 64,574.88

* Not strictly earnings, but created by operation.

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURE—			
Repairs of roadway.....	\$ 131,331.32	\$ 248,816.73	\$ 380,148.25
Renewals of rails.....	10,804.58	30,162.98	30,967.56
Renewals of ties.....	42,438.22	79,195.11	121,634.33
Repairs of bridges and culverts.....	37,827.11	70,561.08	108,418.19
Repairs of fences, road-crossings, signs, and cattle-guards.....	6,095.85	11,319.78	17,385.63
Repairs of buildings.....	13,315.39	29,849.77	42,165.16
Repairs of telegraph.....	1,511.32	2,820.33	4,331.65
Other expenses.....	2,553.03	4,767.30	7,320.33
Total.....	\$ 247,847.02	\$ 466,523.08	\$ 714,371.00

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 45,356.70	\$ 88,530.34	\$ 133,787.10
Repairs and renewals of passenger cars.....	32,321.05		32,321.05
Repairs and renewals of freight cars.....		128,709.30	128,709.30
Shop machinery and tools.....	2,877.07	3,309.03	6,186.10
Other expenses.....	2,712.38	6,927.66	9,639.94
Total.....	\$ 84,367.16	\$ 229,536.33	\$ 313,903.40
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and round-housemen.....	\$ 82,401.80	\$ 161,400.43	\$ 243,802.23
Fuel for locomotives.....	62,002.73	134,219.32	196,222.05
Water-supply for locomotives.....	5,632.97	10,511.97	16,144.94
All other supplies for locomotives.....	3,895.98	7,694.17	11,590.15
Wages of other trainmen.....	43,143.43	105,409.82	148,553.25
All other train supplies.....	14,595.49	30,709.94	45,305.43
Wages of switchmen, flagmen and watchmen.....		33,235.20	33,235.20
Expense of telegraph, including train dispatchers and operators.....	13,832.86	41,840.65	55,673.51
Wages of station agents, clerks and laborers.....	31,146.25	122,127.36	153,273.61
Station supplies.....	20,246.39	26,280.42	46,526.81
Car mileage—(Pullman).....	12,034.38		12,034.38
Car mileage—(Pullman).....	2,100.15	11,540.37	13,640.52
Loss and damage.....	3,075.93	487.13	3,563.06
Other expenses.....			
Total.....	\$ 296,509.20	\$ 665,615.88	\$ 962,125.14
GENERAL EXPENSES—			
Salaries of officers.....	\$ 15,367.27	\$ 28,673.80	\$ 44,041.07
Salaries of clerks.....	14,033.25	27,767.67	41,800.92
General office expenses and supplies.....	2,797.27	5,220.11	8,017.38
General expenses, including salaries and rent.....	4,275.47	2,579.38	6,854.85
Advertising.....	8,683.40	483.44	9,166.84
Commissions.....	20,256.80	612.07	20,868.87
Insurance.....	3,314.55	6,185.45	9,500.00
Expense of traffic associations.....		3,695.99	3,695.99
Expense of traffic associations.....	1,400.30	3,000.20	4,400.50
Rents for tracks, yards and terminals.....	3,673.94	300.00	3,973.94
Rents not otherwise provided for.....	2,722.37	5,080.04	7,802.41
Legal expenses.....	1,348.03	2,517.28	3,865.31
Stationery and printing.....	423.34	789.90	1,213.24
Other general expenses.....			
Total.....	\$ 79,405.89	\$ 87,008.81	\$ 166,414.70
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 247,847.02	\$ 466,523.08	\$ 714,371.00
Maintenance of equipment.....	84,367.16	229,536.33	313,903.40
Conducting transportation.....	296,509.20	665,615.88	962,125.14
General expenses.....	79,405.89	87,008.81	166,414.70
Grand total.....	\$ 708,219.33	\$ 1,448,685.00	\$ 2,156,904.33
Percentage of expenses to earnings—entire line.....			68.73
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....	\$ 231,487.08	\$ 435,731.26	\$ 667,218.34
Maintenance of equipment.....	78,798.54	214,385.88	293,184.42
Conducting transportation.....	277,022.35	621,682.28	898,704.63
General expenses.....	74,239.52	81,344.48	155,584.00
Total.....	\$ 661,547.49	\$ 1,353,143.90	\$ 2,014,691.39
Percentage of expenses to earnings—Iowa.....			68.73

FOR IOWA ONLY.

1. Operating expenses per mile of road.....	\$ 2,286.86
2. Operating expenses per train mile.....	75.63 cents
3. Proportion of operating expenses and taxes for Iowa.....	93.5
4. Percentage of expenses to earnings.....	68.73
5. Net earnings per train mile.....	34.4 cents

ENTIRE LINE.

6. Percentage of gross earnings to stock and debt.....	13.68
7. Percentage of gross earnings to cost of road and equipment, June 30, 1890.....	13.24
8. Surplus at commencement of the year.....	\$ 405,404.14
9. Surplus at close of the year.....	419,090.67
10. Amount of its own stock owned by the company.....	None of the issued stock.

FENCING IN IOWA.

1. Miles of fencing in Iowa.....	Entire line.
2. Miles of unfenced road in Iowa.....	None.
3. Average cost of fencing (double fence) per rod.....	1.00
4. Total cost.....	279,235.20
5. Miles of new fencing built during year.....	None in Iowa.

RENTALS PAID.

RENTS PAID FOR LEASE OF ROAD.

NAME OF ROAD.	INTEREST ON STOCK BONDS GUARANTEED.	DIVIDENDS ON STOCK GUARANTEED.	CASH.	TOTAL.
Minneapolis & St. Louis Railway	10,500.00		14,033.33	24,533.33
Iowa Central Railway	10,500.00		14,033.33	24,533.33
Total rentals	21,000.00		28,066.66	49,066.66

RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
Tracks	From Madison Jct. to Forest City	Minneapolis & St. Louis Railway Co.		3,412.50
Terminals	Muscatine, Iowa	Chicago, Rock Island & Pacific Railway Co.		1,290.06
Total rentals				4,702.56
Grand total rentals paid				53,769.22

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1899.	Total June 30, 1898.	YEAR ENDING JUNE 30, 1899.	
			Increase.	Decrease.
Cost of road	\$30,122,966.75	\$20,207,619.66	\$9,915,347.09	
Cost of equipment	3,457,654.84	3,480,211.97	22,557.13	
Bonds of other companies owned	None.	None.		
Stocks of other companies owned	1,735,000.00	1,735,000.00	None.	
Other permanent investments	223,253.35	244,547.24	21,293.89	
Lands owned	None.	None.	None.	
Cash and current assets	None.	None.	None.	
OTHER ASSETS—				
Materials and supplies	131,858.68	172,823.54	40,964.86	
Profit and loss	28,889.68	96,122.59	67,232.91	
Grand total	\$25,699,562.70	\$25,945,325.03	\$245,762.33	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1899.	Total June 30, 1898.	Increase, year ending June 30, 1899.	Decrease, year ending June 30, 1899.
Capital stock	\$ 7,235,000.00	\$ 7,235,000.00		
Funded debt	14,964,000.00	14,964,000.00		
Current liabilities	52,979.07	38,881.96	14,097.11	
Additional improvements and equip- ment	2,991,138.73	3,225,847.32	234,708.59	
Balance income account	405,404.14	419,029.07	13,624.93	
Miscellaneous receipts	50,344.51	63,556.29	13,211.78	
Lots leased and sold	675.25	1,024.66	349.41	
Grand total	\$25,699,562.70	\$25,945,325.03	\$250,850.44	\$14,088.11

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

The United States Express Company operates all the lines of the Burlington, Cedar Rapids & Northern Railway Company at a monthly payment of \$4,900 or \$58,800 per annum. If 40 per cent of their gross earnings exceeds the sum of \$58,800, then this excess has to be turned over to the Burlington, Cedar Rapids & Northern Railway Company.

MAILS.

No fixed contract. The rate of compensation for carrying the United States mail is based upon the weighing of mail for periods fixed by the government.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

Sleeping cars are owned by the Pullman Palace Car Company. The Burlington, Cedar Rapids & Northern pays for the use of such cars 3 cents per mile run. Contract expires March 7, 1899.

OTHER RAILROAD COMPANIES.

Running arrangements has been made with the Minneapolis & St. Louis Railway Company between Madison Junction and Forest City, with use of depot facilities at a monthly payment of \$262.50. Contract expires August 1, 1892. We have direct freight traffic arrangements with the following railway companies:

Chicago, Rock Island & Pacific.
Chicago, Burlington & Quincy.
Chicago & Northwestern.
Chicago, Milwaukee & St. Paul.
Minneapolis & St. Louis.
Iowa Central.
Illinois Central and its tributaries.

Also through traffic arrangement with the
Minneapolis & St. Louis.
Chicago, Rock Island & Pacific.
Chicago, Burlington & Quincy and its tributaries.

TELEGRAPH COMPANIES.

The Western Union Telegraph Company owns, controls and manages all lines on the Burlington, Cedar Rapids & Northern Railway upon the following conditions: All messages of the officers and agents of the railway company pertaining strictly to its railway business shall be transmitted free of charge upon said line of railway, and between Burlington and Cedar Rapids and Chicago. The telegraph company agrees to issue to such officers of the railway company, as may be designated by the president or general superintendent thereof, biennial passes, authorizing the free transportation of messages relating strictly to the railway business covered by said agreement, originating at, and destined to points on the telegraph company's lines in the United States beyond the limits above named, to an amount not exceeding \$3,500 per annum for the present mileage of 1,918 miles of railroad, and \$6 per annum additional miles of railroad so owned, leased or controlled and occupied, etc., etc. This agreement continues in force till December 7, 1894.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION	WHAT ROAD MORTGAGED.		MILES.	Amount of mortgage per mile of line.	What equip-ment mort- gaged.	What income mort- gaged.	What sec- urities mort- gaged.
	FROM--	TO--					
First Mortgage	Burlington	State Line	228.8	\$13,000	Equipment included	one	one
First Mortgage	Vinton	Holland	47.4	15,000	one	one	one
First Mortgage	Lion Junction	Postville	94.1	15,000	one	one	one
First Mortgage	Muscatine	Elverside	36.7	15,000	one	one	one
First Mortgage	Iowa City	What Cheer	73.32	15,000	one	one	one
First Mortgage	Iowa City	Montezuma	192	15,000	one	one	one
First Mortgage	Holland	Worthington	164.11	15,000	one	one	one
First Mortgage	Lake Park	Watertown	41.57	15,000	one	one	one
First Mortgage	Iowa	Madison	32.57	15,000	one	one	one
First Mortgage	Ellsworth	Sioux Falls	33.5	15,000	one	one	one
First Mortgage	Postville	Decorah	197.05	15,000	one	one	one
First Mortgage	Clinton	Iowa City	989.03	15,000	one	one	one

*The line from Ellsworth to Sioux Falls is 42.5 miles, of which 22.27 miles is bonded.

EMPLOYES AND SALARIES.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers	15	\$44,935.16	9.88
General office clerks	73	42,800.92	1.82
Station agents	123	77,682.98	1.78
Other station men	157	80,687.10	1.50
*Engineers	82	35,994.50	3.50
*Firemen	90	56,740.00	2.00
*Conductors	65	63,017.00	3.00
*Other trainmen	136	80,199.00	1.70
Machinists	128	68,198.80	1.70
Carpenters	73	37,100.00	2.23
Other shopmen	124	60,020.88	1.54
Section foremen	146	66,553.00	1.50
Other trackmen	631	217,253.30	1.10
Switchmen, flagmen and watermen	70	36,358.34	1.66
Telegraph operators and dispatchers	107	60,631.50	1.97
Employees—account floating equipment	60	23,709.52	1.37
All other employees and laborers	248	113,816.78	1.50
Total (including general officers)—Iowa	2,326	\$1,325,062.53	
Less general officers	15	44,935.16	
Total (excluding general officers)—Iowa	2,311	\$1,181,024.37	
DISTRIBUTION OF ABOVE—			
General administration	9	\$6,849.08	
Maintenance of way and structure	830	320,080.00	
Maintenance of equipment	534	334,997.82	
Conducting transportation	872	482,330.33	
Total (including general officers)—Iowa	2,326	\$1,325,062.53	
Less general officers	15	44,935.16	
Total (excluding general officers)—Iowa	2,311	\$1,181,024.37	
Total (including general officers)—entire line	2,486	\$1,326,602.74	

*Based on \$3.50 for 100 miles run, or one day's work.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue	469,924	
Number of passengers carried one mile	25,387,320	
Average distance carried	53.81	
Total passenger revenue		\$ 663,199.72
Average amount received from each passenger		1.41.129
Average receipts per passenger per mile .....		.02.622
Estimated cost of carrying each passenger one mile .....		.02.616
Passenger earnings per mile of road .....		.005.85
Passenger earnings per train mile .....		.88.673

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue	1,308,003	
Number of tons carried one mile	180,176,576	
Average distance haul of one ton	137.74	
Total freight revenue		\$ 2,109,087.74
Average amount received for each ton of freight		1.61.244
Average receipts per ton per mile .....		.01.175
Estimated cost of carrying one ton one mile .....		.00.751
Freight earnings per mile of road		2.397.15
Freight earnings per train mile		1.19.597

PASSENGER AND FREIGHT:

Passenger and freight revenue		\$ 2,772,287.46
Passenger and freight revenue per mile of road		3,159.93
Passenger and freight earnings		2,906,086.06
Passenger and freight earnings per mile of road		3,303.00
Gross earnings from operation		2,931,005.06
Gross earnings from operation per mile of road		3,331.32
Expenses		2,014,689.19
Expenses per mile of road		2,289.86

TRAIN MILEAGE:

Miles run by passenger trains	857,375	
Miles run by freight trains	1,640,526	
Miles run by mixed trains	165,720	
Total mileage trains earning revenue	2,663,621	
Miles run by switching trains	333,800	
Miles run by construction and other trains	54,586	
Grand total train mileage	3,052,007	
Mileage of loaded freight cars—north	9,024,539	
Mileage of loaded freight cars—south	8,917,098	
Mileage of empty freight cars—north	2,774,338	
Mileage of empty freight cars—south	3,449,944	
Average number of freight cars in train	33.01	
Average number of loaded cars in train	23.04	
Average number of empty cars in train	9.97	
Average number of tons of freight in train	299.52	
Average number of tons of freight in each loaded car	13	

Switching train mileage given here is terminal switching, and is computed on the basis of six miles per hour for the time engine is in service.

Our report to the Commissioners of Iowa in regard to the "earnings per passenger per mile" was 3.168 cents, and included in addition to the passenger receipts also the receipts from mail and express. The Inter-State Commerce Committee held that the receipts from mail and express should not be used in determining this question, and we corrected our report to them which changed the amount from 3.168 cents to 2.601 cents per "passenger per mile." As their objection reached us late in March, 1890, we concluded it to be too late for Iowa's report, and preserved this for this year's report.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue	456,023	
Number of passengers carried one mile	26,700,881	
Average distance carried	48.100	
Total passenger revenue		\$ 701,001.48
Average amount received from each passenger		1.26.074
Average receipts per passenger per mile .....		.02.615
Estimated cost of carrying each passenger one mile .....		.02.605
Passenger earnings per mile of road .....		.615.98
Passenger earnings per train mile .....		.86.501

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue	1,313,306	
Number of tons carried one mile	187,784,707	
Average distance haul of one ton	142.98	
Total freight revenue		\$ 2,297,911.18
Average amount received for each ton of freight		1.71.925
Average receipts per ton per mile .....		.01.202
Estimated cost of carrying one ton one mile .....		.00.771
Freight earnings per mile of road		2,157.58
Freight earnings per train mile		1.20.836

PASSENGER AND FREIGHT:

Passenger and freight revenue		\$ 2,958,912.66
Passenger and freight revenue per mile of road		2,827.70
Passenger and freight earnings		3,111,754.26
Passenger and freight earnings per mile of road		2,973.77
Gross earnings from operation		3,138,686.72
Gross earnings from operation per mile of road		2,968.93
Expenses		2,156,904.33
Expenses per mile of road		2,061.26

TRAIN MILEAGE:

Miles run by passenger trains	943,600	
Miles run by freight trains	1,741,225	
Miles run by mixed trains	169,800	
Total mileage trains earning revenue	2,854,624	
Miles run by switching trains	351,000	
Miles run by construction and other trains	54,586	
Grand total train mileage	3,260,230	
Mileage of loaded freight cars—north	11,064,700	
Mileage of loaded freight cars—south	10,437,588	
Mileage of empty freight cars—north	3,258,948	
Mileage of empty freight cars—south	3,837,704	
Average number of freight cars in train	33.01	
Average number of loaded cars in train	23.04	
Average number of empty cars in train	9.97	
Average number of tons of freight in train	299.52	
Average number of tons of freight in each loaded car	13	

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain	264,566	47,124	311,690	23.83
Flour	19,578	32,406	52,984	4.05
Other mill products	4,049	6,802	10,851	0.84
Hay	37,008	11,555	48,563	3.73
Fruit and vegetables	8,353	6,547	14,900	1.14
Butter and eggs	19,577	1,008	20,585	1.57
Seeds	11,633	9,064	20,697	1.59
PRODUCTS OF ANIMALS—				
Live stock	111,863	11,650	123,513	9.44
Other packing-house products	21,807	1,907	23,714	1.81
PRODUCTS OF MINES—				
Anthracite coal				
Bituminous coal	110,815	97,351	208,166	15.91
Coke				
Stone, sand, and other like articles	18,641	7,131	25,772	1.97
PRODUCTS OF FOREST—				
Lumber	67,538	36,061	103,599	7.94
MANUFACTURES—				
Iron rails	3,208	14,708	17,916	1.37
Cement, brick and lime	4,032	20,321	24,353	1.87
Agricultural implements	1,789	11,900	13,689	1.05
Household goods and furniture	6,074	2,900	8,974	0.69
Cooper stock	305	4,500	4,805	0.37
MERCHANDISE	90,611	68,479	159,090	12.30
MISCELLANEOUS—				
Other commodities not mentioned above	41,863	52,637	94,500	7.23
Total tonnage in Iowa	842,632	465,351	1,307,983	100
Total tonnage for entire line	898,075	415,231	1,313,306	100

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLERS.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger	None	31	31	Westinghouse.		
Freight	None	64				
Switching	None	10				
Total		105	31			
CARS IN PASSENGER SERVICE—						
First-class passenger cars	1	32	32	Westinghouse	32	Miller
Combination passenger cars		15	15	Westinghouse	15	Miller
Chair cars		4	4	Westinghouse	4	
Baggage, express and postal cars		15	15	Westinghouse	15	
Other cars in passenger service		2	2	Westinghouse	2	
Total	1	68	68		68	
CARS IN FREIGHT SERVICE—						
Box cars	2,831					
Flat cars	373					
Stock cars	198					
Coal cars	220					
Refrigerator cars	25	45				
Other cars	7	7	7	Westinghouse		
Total	3,564	7	7			
CARS IN COMPANY'S SERVICE—						
Gravel cars	6	21				
Derrick cars		5				
Carboose cars		54				
Other road cars		33				
Total		115				
CARS CONTRIBUTED TO FAST FREIGHT LINE SERVICE		None				
Total owned	32	3,897				
CARS LEASED		None				
Grand total	32	3,897				

MILEAGE. MILEAGE OF ROAD OPERATED—ENTIRE LINE.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-ages rights.	Total mileage operated.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track	999.25	172.83	607.46	23.06	5.08	7.22	1,046.40		102.14	944.26
Miles of yard track, sidings and spurs	49.29	15.17	55.09	4.71	.05		124.85		94.79	30.06
Total mileage operated (all tracks)	278.48	188.00	662.55	28.07	6.33	7.22	1,171.25		196.93	974.32

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property company.	Line operated under lease.	Line operated under contract, etc.	New line constructed during year.	Total mileage excluding track-ages rights.	Line operated under track-ages rights.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Iowa	229.25	172.83	459.46	11.39	5.08		572.61	7.22	102.14	777.60
Minnesota			71.24	19.57			83.81			83.81
South Dakota			82.76				82.76			82.76
Total mileage operated (single track)	229.25	172.83	607.46	29.96	5.08		1,039.18	7.22	102.14	944.26

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

Burlington, Cedar Rapids & Northern R'y	229.25	172.83					402.08			402.08
Total mileage owned (single track)	229.25	172.83					402.08			402.08

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.		
KIND.	Tons.	Weight per yard, lbs.	Average price at distributing point.	KIND.	Number.	Average price at distributing point.
Steel	2,260.17	69	30.63	White oak	242,482	.51
Total	2,260.17			Total	242,482	

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal bituminous.		Cords of wood soft.		Total fuel consumed—tons.	Miles run.	Average lbs. consumed per mile.
	Passenger.	Freight.	Passenger.	Freight.			
Passenger	127,800	25,794	472	1,982	128,254	909,028	54
Freight	8,160	180			8,340	1,994,563	92
Switching	900	60			960	330,800	50
Construction						54,580	34
Total	111,863	2,703	113,315	3,032,007	74		
Average cost at distributing point:							
What Cheer, per ton	\$ 1.45						
Burlington, per ton	1.65						
Clinton, per cord (soft)			\$.50				
Brainard, per cord (hard)			2.50				

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYER.							
	TRAINMEN.		SWITCHMEN FLAGMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling	1	6	1	4			2	10
Falling from trains and engines		2		1			1	3
Overhead obstructions		1						1
Collisions	1							1
Deraillments		1		2				3
Other train accidents		1		4				5
At stations						2		2
Other causes								
Total	2	12	1	7		5	3	24

ACCIDENTS TO PERSONS.

KIND OF ACCIDENT.	PASSEN- GERS.		OTHERS.					
			TRESPASS- ERS.		NOT TRES- PASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Deraillments.....	1	5	1				2	5
Other train accidents.....								
At highway crossings.....					1	3	1	3
At stations.....								
Other causes.....	1		2	9			3	9
Total.....	2	5	3	11	1	3	6	19

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Iron girders.....	32	29	50	728
Iron.....	3	113	150	388
Wooden.....	29	60	80	2,045
Combination.....	45	52	198	7,116
Total.....	109	245	478	10,277
Trestles.....	776	16	784	57,321

OVERHEAD FARM CROSSINGS—

Bridges, number.....	3
Height of lowest above surface of rail, feet.....	18

OVERHEAD RAILWAY CROSSINGS—

Bridges, number.....	9
The Chicago & Northwestern Railway crosses under the Burlington, Cedar Rapids & Northern Railway three miles south of Cedar Rapids, and near Nassau, Iowa City division; the Chicago, Milwaukee & St. Paul Railway crosses over near Linn Junction, main line; the Illinois Central Railway near Waverly, Waverly Short Line; the Chicago, Rock Island & Pacific Railway at Iowa City, Iowa City division.	

GAUGE OF TRACK—

Four feet, eight and one half inches; 1,046.4 miles.

TELEGRAPH.

OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT.

NAME OF OPERATING COMPANY.	NAME OF OWNER.	Miles of line.	Miles of wire.
*Burlington, Cedar Rapids & Northern R'y Co	Western Union Tel. Co.	1,605.00	1,913.14
		Miles line.	Miles wire.
*Burlington to Albert Lea, double wire.....		253.21	506.42
West Liberty to Albert Lea, single wire.....		190.00	190.00
Cedar Rapids to Watertown, single wire.....		399.40	399.40
Cedar Rapids to Sioux Falls, single wire.....		316.00	316.00
Dows to Forest City, double wire.....		48.29	96.58
Cedar Rapids to Clinton, single wire.....		92.00	92.00
Cedar Rapids to Decorah, single wire.....		118.20	118.20
Cedar Rapids to Montezuma, single wire.....		103.60	103.60
Riverside to Muscatine, single wire.....		30.58	30.58
Waverly Junction to Waverly, double wire.....		5.68	11.36
Ellsworth to Worthington, single wire.....		40.00	40.00
Total.....		1,605.90	1,913.14

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars:

American Refrigerator Transportation Company.
 Armour Refrigerator Line.
 Arms Palace Horse Car Company.
 American Live Stock Transportation Company.
 Blue Line.
 Cleveland Refueling Company.
 Canada Cattle Company.
 Canada Southern Line.
 Commercial Express Line.
 Canadian Pacific Despatch.
 Columbus Hocking Coal and Iron Company.
 Empire Line.
 Erie Despatch Line.
 J. W. Ellsworth & Co.
 Great Eastern Line.
 Hersey Lumber Company.
 Harris Brothers & Company.
 Kansas City Dressed Beef Line.
 Merchants Despatch Transportation Company.
 National Despatch.
 Nickel Plate Line.
 Red Line.
 W. P. Rand & Company.
 Street's Car Company.
 St. Louis Refrigerator Company.
 Southern Iron Car Line.
 Union Line.
 Union Tank Line.
 Union Refrigerator Transit Company.
 White Line.
 And many others.

What provision, if any, has been made by this company for the payment of its funded debt?

None.

What station houses, stock yards, or other terminal facilities does this road use for which it pays a rental? Name the parties to whom such property belongs.

At Burlington, passenger depot facilities. The Burlington, Cedar Rapids & Northern Railway Company pays the Chicago, Burlington & Quincy Railway Company a mutually agreed upon rate, based on the number of coaches drawn by their engines to and from depot. Massena, station house owned by the Chicago, Rock Island & Pacific Railway Company; is used by the Burlington, Cedar Rapids & Northern Railway Co., paying for the privilege one third of the expense of the station service, and \$100.00 per month for the use of track to and from said station house. Worthington depot is owned by the Chicago, St. Paul, Minneapolis & Omaha Railway Company, and jointly used by the Burlington, Cedar Rapids & Northern Railway Company at a monthly compensation; it bears, also, its proportion of the expense for the maintenance of the same.

Name all the associations to which this road is a party, whose object is the regulation or control of passenger and freight traffic.

Members of the American and Western Ticket and Passenger Association.

Members of the Western Freight and of the Inter-State Commercial Railway Association.

STATE OF IOWA. COUNTY OF IOWA.

We, the undersigned, C. J. Ives, President, and J. C. Broeksmitt, Auditor, of the Burlington, Cedar Rapids & Northern Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

C. J. IVES,

President.

J. C. BROEKSMITT,

Auditor.

Subscribed and sworn to before me this 26th day of November, 1880.

[SEAL.]

GEO. T. HEDGES,

Notary Public.

ANNUAL REPORT

OF THE

CENTERVILLE, MORAVIA & ALBIA RAILROAD.

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FROM AUGUST 12, 1880, TO JUNE 30, 1880.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 3. Total number of stockholders in Iowa.
 Page 5. Give the names of your attorneys in Iowa.
 Page 7. Division superintendents for Iowa.
 Page 11. Total mileage operated in Iowa.
 Page 13. 1—Amount of stock issued for dividends on earnings.
 Page 17. 2—Amount of stock representing road in Iowa.
 Page 19. 3—Amount of stock held in Iowa.
 Page 21. 4—Amount of funded debt representing road in Iowa.
 Page 23. 5—Amount of stock held in Iowa.
 Page 25. 6—Amount of stock held in Iowa.
 Page 27. 7—Amount of stock held in Iowa.
 Page 29. 8—Amount of stock held in Iowa.
 Page 31. 9—Amount of stock held in Iowa.
 Page 33. 10—Amount of stock held in Iowa.
 Page 35. 11—Amount of stock held in Iowa.
 Page 37. 12—Amount of stock held in Iowa.
 Page 39. 13—Amount of stock held in Iowa.
 Page 41. 14—Amount of stock held in Iowa.
 Page 43. 15—Amount of stock held in Iowa.
 Page 45. 16—Amount of stock held in Iowa.
 Page 47. 17—Amount of stock held in Iowa.
 Page 49. 18—Amount of stock held in Iowa.
 Page 51. 19—Amount of stock held in Iowa.
 Page 53. 20—Amount of stock held in Iowa.
 Page 55. 21—Amount of stock held in Iowa.
 Page 57. 22—Amount of stock held in Iowa.
 Page 59. 23—Amount of stock held in Iowa.
 Page 61. 24—Amount of stock held in Iowa.
 Page 63. 25—Amount of stock held in Iowa.
 Page 65. 26—Amount of stock held in Iowa.
 Page 67. 27—Amount of stock held in Iowa.
 Page 69. 28—Amount of stock held in Iowa.
 Page 71. 29—Amount of stock held in Iowa.
 Page 73. 30—Amount of stock held in Iowa.
 Page 75. 31—Amount of stock held in Iowa.
 Page 77. 32—Amount of stock held in Iowa.
 Page 79. 33—Amount of stock held in Iowa.
 Page 81. 34—Amount of stock held in Iowa.
 Page 83. 35—Amount of stock held in Iowa.
 Page 85. 36—Amount of stock held in Iowa.
 Page 87. 37—Amount of stock held in Iowa.
 Page 89. 38—Amount of stock held in Iowa.
 Page 91. 39—Amount of stock held in Iowa.
 Page 93. 40—Amount of stock held in Iowa.
 Page 95. 41—Amount of stock held in Iowa.
 Page 97. 42—Amount of stock held in Iowa.
 Page 99. 43—Amount of stock held in Iowa.
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 Page 111. 49—Amount of stock held in Iowa.
 Page 113. 50—Amount of stock held in Iowa.
 Page 115. 51—Amount of stock held in Iowa.
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 Page 127. 57—Amount of stock held in Iowa.
 Page 129. 58—Amount of stock held in Iowa.
 Page 131. 59—Amount of stock held in Iowa.
 Page 133. 60—Amount of stock held in Iowa.
 Page 135. 61—Amount of stock held in Iowa.
 Page 137. 62—Amount of stock held in Iowa.
 Page 139. 63—Amount of stock held in Iowa.
 Page 141. 64—Amount of stock held in Iowa.
 Page 143. 65—Amount of stock held in Iowa.
 Page 145. 66—Amount of stock held in Iowa.
 Page 147. 67—Amount of stock held in Iowa.
 Page 149. 68—Amount of stock held in Iowa.
 Page 151. 69—Amount of stock held in Iowa.
 Page 153. 70—Amount of stock held in Iowa.
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 Page 191. 89—Amount of stock held in Iowa.
 Page 193. 90—Amount of stock held in Iowa.
 Page 195. 91—Amount of stock held in Iowa.
 Page 197. 92—Amount of stock held in Iowa.
 Page 199. 93—Amount of stock held in Iowa.
 Page 201. 94—Amount of stock held in Iowa.
 Page 203. 95—Amount of stock held in Iowa.
 Page 205. 96—Amount of stock held in Iowa.
 Page 207. 97—Amount of stock held in Iowa.
 Page 209. 98—Amount of stock held in Iowa.
 Page 211. 99—Amount of stock held in Iowa.
 Page 213. 100—Amount of stock held in Iowa.

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1899 and 1900:

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi River bridge at for the year ending June 30, 1899:

East bound, number of tons

West bound, number of tons

Total tons

Tonnage crossing the Missouri river bridge at for the year ending June 30, 1899:

East bound, tons

West bound, tons

Total tons

Page 69. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.

Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

Page 78. 1—State the number of acres of land your company has already received from the congressional grants.

2—State the number of acres yet to ensure to your company from congressional grants.

3—State the average price at which these lands have been sold or contracted by the company.

4—State the number of acres sold.

5—State the amount received from sales.

6—State the amount unpaid on outstanding contracts.

7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1899.

8—State the amount expended in sale and management of lands.

9—State the amount of taxes paid on lands.

10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.

11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business.

Page 80. 1—What provision, if any, has been made by the road for the payment of its funded debt?

2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.

3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.

4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

No answers were received to the above list of questions.

HISTORY.

Name of common carrier making this report:

Centerville, Moravia & Albia Railroad.

This road is operated by a committee of bondholders, being Russell Sage, M. H. Gebhard, T. M. Oddyke, New York.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Russell Sage.....	New York.....	Bondholders committee.
M. H. Gebhard.....	New York.....	
T. M. Oddyke.....	New York.....	

Give post-office address of general office:

Marshalltown, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Treasurer.....	Seth Zug.....	Marshalltown, Iowa.
General Solicitor.....	A. C. Daly.....	Marshalltown, Iowa.
Attorney in Iowa.....	A. C. Daly.....	Marshalltown, Iowa.
Auditor.....	E. S. Benson.....	Marshalltown, Iowa.
General Manager.....	C. H. Ackert.....	Marshalltown, Iowa.
Superintendent.....	J. H. Redmon.....	Marshalltown, Iowa.
Superintendent for Iowa.....	J. H. Redmon.....	Marshalltown, Iowa.
Traffic Manager.....	A. F. Banks.....	Marshalltown, Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Main line.....	Albia, Iowa	Relay, Iowa	24.10	24.10
Total mileage operated in Iowa.....				24.10

PROPERTY LEASED, OR OTHERWISE ASSIGNED FOR OPERATION.

NAME.	TERMINALS.		BY WHAT COMPANY OPERATED.	Under what kind of contract operated.	Miles of line.
	FROM—	TO—			
Total mileage in Iowa.....					24.10

CAPITAL STOCK.

Road operated by committee of Bondholders, and stock not known.

FUNDED DEBT.

No funded debt shown on the books. The road is not earning operating expenses.

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash.....	\$	217.66
Due from agents.....		874.93
Other cash assets.....		917.32
Balance—current liabilities.....		7,714.35
Total.....	\$	9,724.26

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Audited vouchers and accounts.....	\$	8,702.03
Wages and salaries.....		411.80
Net traffic balances due from other companies.....		110.41
Miscellaneous.....		500.00
Total.....	\$	9,724.26

RECAPITULATION.

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	Capital stock.	Funded debt.	Current liabilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Centerville, Moravia, & Albia Railroad.....			\$ 7,714.35	\$ 7,714.35	24.10	\$ 320.09

INCOME ACCOUNT.

Gross earnings from operation.....	\$	10,901.01
Less operating expenses.....		17,121.16
Deficit.....	\$	6,520.12
Taxes.....		1,194.23
Total deductions from income.....		7,714.35
Deficit.....	\$	7,714.35
Deficit on June 30, 1890.....		7,714.35
This road operated by Keokuk & Western last year.		
Taxes paid in Iowa, \$1,194.23.		

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of payments, etc.	Actual earnings.
PASSENGER—	\$ 2,621.90		
Passenger revenue.....			
Excess fares refunded.....		\$.53	
Total deductions.....		\$.53	
Total passenger revenue.....			\$ 2,621.40
Mall.....			917.32
Express.....			132.81
Extra baggage and storage.....			72.47
Total passenger earnings.....			\$ 3,744.00
FREIGHT—	\$ 7,007.04		
Freight revenue.....		150.00	
Overcharge to shippers.....		\$ 150.00	
Total deductions.....			\$ 6,857.04
Total freight revenue.....			\$ 6,857.04
Total freight earnings.....			\$ 10,901.04
Total passenger and freight earnings.....			\$ 10,901.04
Total gross earnings from operation, Iowa.....			\$ 10,901.04
Total gross earnings from operation, entire line.....			\$ 10,901.04

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—	\$ 806.03	\$ 2,418.12	\$ 3,224.15
Repairs of roadway.....	921.28	2,763.86	3,685.14
Renewals of ties.....	121.00	963.21	1,084.27
Repairs of bridges and culverts.....	3.16	0.49	3.65
Repairs of fences, road-crossings, signs, and cattle guards.....	468.42	1,405.27	1,873.69
Repairs of buildings.....			
Total.....	\$ 2,319.95	\$ 6,599.95	\$ 8,919.90
MAINTENANCE OF EQUIPMENT—	\$ 149.32	\$ 448.50	\$ 597.82
Repairs and renewals of Locomotives.....		661.18	810.50
Repairs and renewals of freight cars.....			
Total.....	\$ 149.32	\$ 1,051.77	\$ 1,201.09

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
CONDUCTING TRANSPORTATION—			
Wages of enginemen, firemen, and round-housemen.....	\$ 297.63	\$ 892.95	\$ 1,190.58
Fuel for locomotives.....	206.54	619.61	826.15
Water-supply for locomotives.....	8.63	25.92	34.55
All other supplies for locomotives.....	24.40	73.21	97.61
Wages of other trainmen.....	162.33	487.90	649.23
Expenses of telegraph, including train dispatchers and operators.....	37.02	111.08	148.10
Wages of station agents, clerks and laborers.....	86.63	241.92	328.55
Station supplies.....	2.95	8.87	11.82
Car mileage—balance.....		111.28	111.28
Loss and damage.....	68.75	206.25	275.00
Other expenses.....	26.37	79.13	105.50
Total.....	\$ 915.27	\$ 2,857.24	\$ 3,772.51
GENERAL EXPENSES—			
Salaries of officers.....	\$ 50.00	\$ 150.00	\$ 200.00
Salaries of clerks.....	82.65	247.98	330.63
Advertising.....	13.25		13.25
Insurance.....	2.11	6.34	8.45
Rents for tracks, yards and terminals.....	466.38	1,389.15	1,855.53
Stationery and printing.....	111.30	334.18	445.48
Other general expenses.....	1.00	3.03	4.03
Total.....	\$ 726.78	\$ 2,140.68	\$ 2,867.46
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 2,319.95	\$ 6,959.95	\$ 9,279.90
Maintenance of equipment.....	149.52	1,051.77	1,201.29
Conducting transportation.....	915.27	2,857.24	3,772.51
General expenses.....	726.78	2,140.68	2,867.46
Grand total.....	\$ 4,111.52	\$ 13,009.64	\$ 17,121.16
Percentage of expenses to earnings, entire line.....			1.615
1. Operating expenses per mile of road.....			\$ 710.42
2. Operating expenses per train mile.....			1.20
3. Operating expenses and taxes for Iowa.....			18,315.30

FENCING IN IOWA.

1. Miles of fencing in Iowa.....	10.23
2. Miles of unfenced road in Iowa.....	19

RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
TERMINALS—				
Centerville.....	Centerville, Iowa.....	Keokuk & Western.....		\$ 1,865.53
Total rentals.....				\$ 1,865.53

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Profit and loss.....		\$ 7,714.35		
Grand total.....		\$ 7,714.35		

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Current liabilities.....		\$ 7,714.35		
Grand total.....		\$ 7,714.35		

IMPORTANT CHANGES DURING THE YEAR.

This road was operated by Keokuk & Western R. R. under lease, which was surrendered June 1, 1889. From that date to August 12, 1889, the road was not operated. Since the last named date, the property has been operated by a committee of bondholders pending re-organization, which took effect July 1, 1890.

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

The United States Express Company pays the Centerville, Moravia & Albia Railroad monthly a fixed rate per 100 lbs. for all express matter transported.

MAILS.

The United States Post-office Department pays monthly a fixed allowance for mail services.

OTHER RAILROAD COMPANIES.

All train service is furnished by the Iowa Central R'y. The Centerville, Moravia & Albia Railroad pays for all trains passing over the road.

TELEGRAPH COMPANIES.

Western Union Telegraph Company owns and operates line on Centerville, Moravia & Albia Railroad, who uses it in transaction of ordinary business.

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASSES.	Number.	Total yearly compensation.	Average daily compensation.
General office clerks.....	1	530.63	1.70
Station agents.....	12	322.55	.52
Other station men.....	1	80.00	.25
Enginemen.....	1	512.85	1.64
Firemen.....	1	292.10	.93
Conductors.....	1	396.11	1.27
Other trainmen.....	1	253.22	.81
Section foremen.....	2	865.55	1.38
Other trackmen.....	5	1,760.95	1.13
Telegraph operators and dispatchers.....	1	148.10	.47
Total.....	16	5,162.06	1.63
DISTRIBUTION OF ABOVE:			
General administration.....	1	530.63	1.70
Maintenance of way and structures.....	7	2,626.50	1.20
Conducting transportation.....	8	2,004.93	.80
Total.....	16	5,162.06	1.63

PASSENGER, FREIGHT AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	5,804
Number of passengers carried one mile.....	102,819
Average distance carried.....	17.7
Total passenger revenue.....	\$ 2,621.40
Average amount received from each passenger.....	.45.165
Average receipts per passenger per mile.....	.02.550
Estimated cost of carrying each passenger one mile.....	.04.000
Passenger earnings per mile of road.....	155.35
Passenger earnings per train-mile.....	1.04.945

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue.....	22,749
Number of tons carried one mile.....	385,571
Average distance haul of one ton—miles.....	17
Total freight revenue.....	\$ 6,857.04
Average amount received for each ton of freight.....	.30.142
Average receipts per ton per mile.....	.01.778
Estimated cost of carrying one ton one mile.....	.03.374
Freight earnings per mile of road.....	284.52
Freight earnings per train mile.....	.63.905

PASSENGER AND FREIGHT:

Passenger and freight revenue.....	\$ 9,478.44
Passenger and freight revenue per mile of road.....	303.30
Passenger and freight earnings.....	10,601.04
Passenger and freight earnings per mile of road.....	430.87
Gross earnings from operation.....	10,601.04
Gross earnings from operation per mile of road.....	430.87
Expenses.....	17,121.16
Expenses per mile of road.....	710.42

TRAIN MILEAGE:

Miles run by mixed trains	passenger.....	3,571	14,286
	freight.....	10,715	
Total mileage trains earning revenue.....			14,286
Grand total train mileage.....			14,286
Mileage of loaded freight cars—north or east.....			26,760
Mileage of loaded freight cars—south or west.....			18,465
Mileage of empty freight cars—north or east.....			3,748
Mileage of empty freight cars—south or west.....			14,920
Average number of freight cars in train.....			5.2
Average number of load cars in train.....			3.5
Average number of empty cars in train.....			1.7
Average number of tons of freight in train.....			36
Average number of tons of freight in each loaded car.....			10.3

PASSENGER, FREIGHT AND TRAIN MILEAGE—ENTIRE LINE.

Same as for Iowa.

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connect-ing roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—	578	11	589	2.78
Grain.....		35	35	
Flour.....		10	10	
Other mill products.....				
PRODUCTS OF MINES—	8,077	12,504	20,641	90.73
Bituminous Coal.....				
PRODUCTS OF FOREST—	100	195	295	1.30
Lumber.....				
MANUFACTURES—	7	12	19	.81
Other castings and machinery.....	114	12	114	
Cement, brick and lime.....	20	20	40	
Wagons, carriages, tools, etc.....				
Household goods and furniture.....	152	436	588	2.50
MERCHANDISE.....				
MISCELLANEOUS—	86	320	406	1.79
Other commodities not mentioned above.....				
Total tonnage in Iowa.....	9,134	13,615	22,749	100
Total tonnage for entire line.....	9,134	13,615	22,749	100

DESCRIPTION OF EQUIPMENT.

This road has no equipment; the Iowa Central Railway furnishes same.

RENEWAL OF RAILS AND TIES.

NEW TIES LAID DURING YEAR.		
KIND.	Number.	Average price at distributing point.
Oak.....	10,389	35.4
Total.....	10,389	

CONSUMPTION OF FUEL BY LOCOMOTIVES.

LOCOMOTIVES.	Tons of coal bituminous.	Wood, cords soft.	Total fuel consumed—tons.	Miles run.	Av. pounds consumed per mile.
Passenger.....	133	3	135	3,571	75.60
Freight.....	369	9	405	16,715	75.60
Total.....	502	12	540	14,286	75.60

BRIDGES, TRETTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Combination.....	1	100	100	100
Total.....	1	100	100	100
TRETTLES.....	12	1,939	1,939	1,939

GAUGE OF TRACK—

Four feet, eight and one half inches.

TELEGRAPH—

Miles of line.....	24.19
Miles of wire.....	24.19
Owned and operated by Western Union Telegraph Company.	

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars:

Armour Refrigerator Line.
Canada Southern Line.
Kansas City Dressed Beef Line.
Merchants Despatch Transportation Company.
Bed Line.
Swift Refrigerator Line.
Union Line.
White Line.

Centerville terminals, including yards, depot and two miles of track, owned by Keokuk & Western.

STATE OF IOWA.

COUNTY OF MARSHALL.

We, the undersigned, C. H. Ackert, General Manager, and E. S. Benson, Auditor, of the Iowa Central Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

C. H. ACKERT,
General Manager.
E. S. BENSON,
Auditor.

Subscribed and sworn to before me this 23d day of October, 1906.

[SEAL.]

R. A. DUGAN,
Notary Public.

ANNUAL REPORT

OF THE

CHICAGO, BURLINGTON & QUINCY RAILROAD CO.,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1899.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
No record kept.
- Page 7. Give the names of your attorneys in Iowa.
J. W. Blythe, H. H. Trimble.
Superintendents for Iowa.
Division superintendents for Iowa.
See officers.
- Page 11. Total mileage operated in Iowa.
1,640.741.
- Page 13. Total mileage in Iowa.
- Page 17. 1—Amount of stock issued for dividends on earnings.
None in Iowa.
2—Amount of stock per mile of road.
See Recapitulation—mileage owned by road making this report.
3—Amount of stock representing road in Iowa.
No record.
4—Amount of stock held in Iowa.
No record.
- Page 19. Amount of funded debt representing road in Iowa.
Cannot divide.
- Page 27. Grand total for Iowa.
Cannot divide.
- Page 33. Taxes paid in Iowa.
\$179,283.19.

- Page 45. 1—Operating expenses per mile of road.
See passenger and freight train mileage.
2—Operating expenses per train mile.
\$8.115.
3—Proportion of operating expenses and taxes for Iowa.
Cannot apportion expenses. See Iowa taxes above.
4—Percentage of expenses to earnings.
See operating expenses.
5—Net earnings per train mile.
\$1.148.
6—Percentage of earnings to stock and debt.
2.326 per cent.
7—Percentage of earnings to cost of road and equipment.
2.226 per cent.
8—Surplus at the commencement of the year.
See income account.
9—Surplus at the close of the year.
See income account.
10—Amount of its own stock owned by the company.
None.
- Page 46. Fencing in Iowa.
1—How many miles of fencing on your road in Iowa?
667.68.
2—How many miles of unfenced road in Iowa?
7.96.
3—What is the average cost per mile of fencing?
\$290.00 to \$314.00.
4—What is the total cost of the same?
Cannot give Iowa separately.
5—How many miles of new fencing built during the year?
68.83.
- Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.
No record.
2—Average number of tons in cars when in less than car lots.
No record.
3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.
See report of June 30, 1899.
4—Give the names of and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1899 and 1900.
No record.
a—Total receipts of freight forwarded to points outside the State.
b—Total receipts for freight received from points outside the State.
c—Total receipts for freight forwarded to points within the State.
d—Total receipts for freight received from points within the State.
e—Total receipts from passengers destined to points outside the State.
f—Total receipts from passengers from points outside the State.
g—Total receipts from passengers destined to points within the State.
h—Total receipts from passengers from points within the State.
No division kept of local or through freight.
5—Total amount received for local freight.
6—Total amount received for through freight.
7—Number of tons of local freight carried.
8—Total amount received from freight originating in Iowa and passing outside the State.
9—Total amount received from freight originating outside the State and destined to points in Iowa.

- 10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?
 11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?
 12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?
 13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?
 14—What per cent of freight received at each station on your road is local and what per cent is interstate?

No division kept of earnings.

- 15—What proportion of earnings is credited to Iowa on business passing across the State from points beyond to points beyond the State?
 16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?
 17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?
 18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?
 19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

No division for tonnage crossing rivers.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890:

East bound, number of tons
 West bound, number of tons

Total tons

Tonnage crossing Missouri river bridge at for the year ending June 30, 1890:

East bound, number of tons
 West bound, number of tons

Total tons

No records.

- Page 69. Under heading "State or Territory" insert Iowa.
 Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.
 Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
 2—State the number of acres yet to be enured to your company from congressional grants.
 3—State the average price at which these lands have been sold or contracted by the company.
 4—State the number of acres sold.
 5—State the amount received from sales.
 6—State the amount unpaid on outstanding contracts.
 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
 8—State the amount expended in sale and management of lands.
 9—State the amount of taxes paid on lands.
 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
 11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business.

- Page 98. 1—What provision, if any, has been made by this road for the payment of its funded debt?
 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.
 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

HISTORY.

Name of common carrier making this report:
 Chicago, Burlington & Quincy Railroad Company.

Date of organization:
 Charter act passed February 14, 1855.

Under laws of what government, State or Territory organized? If more than one, name all; give reference to each statute and all amendments thereof:
 Illinois.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same, and also date of each consolidation:

Aurora Branch R. R. Co., charter February 12, 1849; amended June 22, 1852 (name changed to Chicago & Aurora R. R. Co.); amended February 14, 1855 (changing name to Chicago, Burlington & Quincy R. R. Co., Central Military Tract R. R. Co., charter February 15, 1851; amended June 15, 1852, and February 14, 1853; consolidated with the C., B. & Q. R. R. Co. July 9, 1855. Peoria & Quincy R. R. Co., charter February 15, 1849; amended February 10, 1851, June 22, 1852, February 8, 1853, February 21, 1854 (changing name to Loganport, Peoria & Burlington R. R. Co.; master's sale October 26, 1852; March 8, 1854, name changed to Peoria & Burlington R. R. Co.; consolidated with the C., B. & Q. R. R. Co. June 24, 1854. Northern Cross R. R., charter April 15, 1849; amended February 1, 1851, June 11, 1852, June 21, 1853, February 10, 1855, February 10, 1857 (changing name to Quincy & Chicago R. R. Co.); master's sale April 28, 1854, and conveyed to C., B. & Q. R. R. Co. July 30, 1855. Burlington & Missouri River R. R. Co., incorporated January 15, 1850, and the Burlington & Missouri R. R. Co., incorporated July 24, 1871; consolidated with the C., B. & Q. R. R. Co. July 31, 1873. Burlington & Missouri River R. R. Co. in Nebraska, incorporated May 12, 1859; consolidated with the C., B. & Q. R. R. Co. January 1, 1859. Republican Valley R. R. Co., incorporated March 28, 1878; amended May 24, 1879, and consolidated with the C., B. & Q. R. R. Co. March 1, 1882.

ORGANIZATION.

NAME OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
J. M. Forbes	Boston, Mass.	May 20, 1891.
C. J. Paine		
J. L. Gardner		
E. W. Hummel		
Wm. Endicott, Jr.	Manchester, Mass.	
T. J. Coolidge	Cambridge, Mass.	
E. W. Hooper	New York, N. Y.	
J. N. A. Griswold	Burlington, Iowa.	
Peter Geddes		
C. E. Perkins		

Total number of stockholders at date of last election:
 11,765.

Date of last meeting of stockholders for election of directors:
 May 21, 1890.

Give post-office address of general office:
 Chicago.

Give post-office address of operating office:
 Chicago.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the Board	J. M. Forbes	Boston, Mass.
President	C. E. Perkins	Burlington, Iowa.
First Vice-President	J. C. Pensley	Chicago, Ill.
Second Vice-President	Geo. B. Harris	Chicago, Ill.
Secretary	T. A. Howland	Boston, Mass.
Treasurer	J. C. Pensley	Chicago, Ill.
General Solicitor	J. W. Blythe	Burlington, Iowa.
Attorney	H. H. Trimble	Keokuk, Iowa.
Acting Comptroller	W. J. Ladd	Boston, Mass.
General Auditor	J. L. Lathrop	Chicago, Ill.
Assistant General Auditor	C. I. Sturgis	Chicago, Ill.
General Manager	W. F. Merrill	Chicago, Ill.
Chief Engineer	E. J. Blake	Chicago, Ill.
General Superintendent	J. D. Butler	Burlington, Iowa.
Superintendent of Iowa Lines	C. G. Wilson	Ottumwa, Iowa.
Division Superintendent	O. E. Stewart	Creston, Iowa.
Superintendent of Telegraph	J. H. Duggan	Chicago, Ill.
General Freight Agent	T. Miller	Chicago, Ill.
Assistant Gen'l Freight Agts.	W. B. Hamblin	Chicago, Ill.
	F. Rogers	Chicago, Ill.
Gen'l Passenger and Ticket Agt	E. H. Puffer	Chicago, Ill.
Asst. Gen'l Pass. and Ticket Agt	P. S. Eastie	Chicago, Ill.
General Baggage Agent	L. Wakely	Chicago, Ill.
Land Commissioner	E. A. Lund	Chicago, Ill.
	W. W. Baldwin	Burlington, Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.	Miles of line owned for each road.	Miles of line leased for each road.	Miles of line owned for each road.
Chicago, Burlington & Quincy R. R.	Chicago, Ill.	182,046	10,022	192,068
Burlington & Missouri River R. R. in Nebraska	Quincy, Ill.	100,711	30,000	130,711
Chicago, Burlington & Quincy R. R.	Quincy, Ill.	100,711	30,000	130,711
Peoria & Hannibal R. R.	Peoria, Ill.	100,711	30,000	130,711
Burlington & Missouri River R. R. (Chariton Branch)	Chariton, Iowa	100,711	30,000	130,711
Creston Branch, Burlington & Missouri River R. R.	Creston, Iowa	100,711	30,000	130,711
Burlington & Missouri River R. R.	Rock Island, Iowa	100,711	30,000	130,711
Republican Valley R. R.	Rock Island, Iowa	100,711	30,000	130,711
Quincy, Alton & St. Louis R. R.	Quincy, Ill.	100,711	30,000	130,711
Ottawa, Chicago & Fox River Valley R. R.	Ottawa, Ill.	100,711	30,000	130,711
Illinois Valley & Northern R. R.	Illinois, Ill.	100,711	30,000	130,711
Chicago & Rock River R. R.	Chicago, Ill.	100,711	30,000	130,711
Joliet, Rockford & Northern R. R.	Joliet, Ill.	100,711	30,000	130,711
Illinois Great Trunk R. R.	Illinois, Ill.	100,711	30,000	130,711
Dixon, Peoria & Hannibal R. R.	Dixon, Ill.	100,711	30,000	130,711
Galesburg & Rio R. R.	Galesburg, Ill.	100,711	30,000	130,711
American Central R. R.	American, Ill.	100,711	30,000	130,711
Chicago & Burlington R. R.	Chicago, Ill.	100,711	30,000	130,711
Quincy & Warsaw R. R.	Quincy, Ill.	100,711	30,000	130,711
St. Louis, Rock Island & Chicago R. R.	St. Louis, Mo.	100,711	30,000	130,711
Dixon & Quincy R. R.	Dixon, Ill.	100,711	30,000	130,711
Moulton & Albia R. R.	Moulton, Ill.	100,711	30,000	130,711
Albia, Knoxville & Des Moines R. R.	Albia, Iowa	100,711	30,000	130,711
Des Moines & Knoxville	Des Moines, Iowa	100,711	30,000	130,711

Grand total mileage operated

CAPITAL STOCK:

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK - Common	753,945 1-20	\$ 100.00	\$ 75,394,505.00	\$ 75,394,505.00	4%	\$ 3,437,007.00
Total	753,945 1-20		\$ 75,394,505.00	\$ 75,394,505.00		\$ 3,437,007.00

MANNER OF PAYMENT FOR CAPITAL STOCK.

Number of shares issued during year. Cash realized on amount issued during year.

REMARKS.

Total 753,945 1-20 Records were destroyed in Chicago fire of October 9, 1871.

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		When due.	Amount of mortgage issued.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	When payable.	INTEREST.	
	Date of issue.								Amount accrued during year.	Amount matured during year.
C., B. & Q. second mortgage loan Trust mortgage.	1860	1860	1860	\$ 680,000.00	\$ 680,000.00	\$ 680,000.00		Jan. and Oct.	\$ 10,140.00	\$ 10,140.00
Plain.	1864	1864	1864	7,000,000.00	7,000,000.00	7,000,000.00		Jan. and Oct.	45,710.00	45,710.00
Consolidated mortgage.	1872	1872	1872	10,000,000.00	10,000,000.00	10,000,000.00		Jan. and Oct.	38,255.00	38,255.00
Iowa division.	1875	1875	1875	2,500,000.00	2,500,000.00	2,500,000.00		Jan. and Oct.	1,187,077.81	1,187,077.81
Plain.	1875	1875	1875	400,000.00	400,000.00	400,000.00		Jan. and Oct.	115,000.00	115,000.00
Sec. extension mortgage.	1875	1875	1875	3,000,000.00	3,000,000.00	3,000,000.00		Jan. and Oct.	17,400.00	17,400.00
Bond scrip.	1875	1875	1875	10,000,000.00	10,000,000.00	10,000,000.00		Jan. and Oct.	144,000.00	144,000.00
B. & M. Iowa land grant.	1875	1875	1875	4,000,000.00	4,000,000.00	4,000,000.00		Jan. and Oct.	255,000.00	255,000.00
Consolidated.	1875	1875	1875	7,000,000.00	7,000,000.00	7,000,000.00		Jan. and Oct.	172,000.00	172,000.00
Sec. consolidated mortgage.	1875	1875	1875	3,000,000.00	3,000,000.00	3,000,000.00		Jan. and Oct.	316,720.00	316,720.00
Republican Valley.	1875	1875	1875	2,500,000.00	2,500,000.00	2,500,000.00		Jan. and Oct.	450,000.00	450,000.00
Total	1875	1875	1875	112,000,000.00	112,000,000.00	112,000,000.00		Jan. and Oct.	605,575.00	605,575.00
CONTINGENT LIABILITIES FOR BRANCH ROADS.	1875	1875	1875	20,000.00	20,000.00	20,000.00		Jan. and Oct.	201,200.00	201,200.00
Ottawa, Oswego & F. R. R.	1875	1875	1875	5,000,000.00	5,000,000.00	5,000,000.00		Jan. and Oct.	5,200.00	5,200.00
Illinois Grand trunk Railroad.	1875	1875	1875	12,000,000.00	12,000,000.00	12,000,000.00		Jan. and Oct.	772,500.00	772,500.00
Quincy & Warsaw R. R.	1875	1875	1875	3,347,000.00	3,347,000.00	3,347,000.00		Jan. and Oct.	132,850.00	132,850.00
Omaha & Northwestern Railroad.	1875	1875	1875	2,500,000.00	2,500,000.00	2,500,000.00		Jan. and Oct.	64,000.00	64,000.00
Nebraska Railway.	1875	1875	1875	1,000,000.00	1,000,000.00	1,000,000.00		Jan. and Oct.	17,000.00	17,000.00
Nebraska & Nebraska Railroad.	1875	1875	1875	1,135,000.00	1,135,000.00	1,135,000.00		Jan. and Oct.	78,750.00	78,750.00
A. & N. R. R. second mortgage.	1875	1875	1875	501,250.00	501,250.00	501,250.00		Jan. and Oct.	42,000.00	42,000.00
Lincoln & Northwestern R. R.	1875	1875	1875	600,000.00	600,000.00	600,000.00		Jan. and Oct.	414,800.00	414,800.00
Total	1875	1875	1875	6,250,750.00	6,250,750.00	6,250,750.00		Jan. and Oct.	60,500.00	60,500.00
Grand total	1875	1875	1875	118,250,750.00	118,250,750.00	118,250,750.00		Jan. and Oct.	666,075.00	666,075.00

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount out-standing.	INTEREST.	
			Amount accrued during year.	Amount matured during year.
Bonds	\$112,623,135.58	\$ 99,988,507.86	\$ 5,117,740.17	\$ 5,150,711.06
Contingent liabilities for branch roads		6,530,780.84	414,880.00	414,880.00
Total		\$106,519,288.70	\$ 5,532,620.17	\$ 5,565,591.06

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 827,540.29
Bills receivable	1,164,603.84
Due from solvent companies and individuals	2,141,988.82
*Other cash assets (not including material)	750,622.97
Total	\$ 4,884,845.92

*Materials and supplies on hand, \$1,436,905.14.

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Loans and bills payable	\$ 400,000.00
Audited vouchers and accounts	1,412,555.92
Wages and salaries	163,100.30
Net traffic balances due to other companies, balance	431,807.97
Matured interest coupons unpaid	1,174,274.00
Balance—cash assets	1,303,046.43
Total	\$ 4,884,845.92

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	TOTAL AMOUNT OUTSTANDING.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To railroads.	To other properties.	Miles.	Amount.	
Capital stock	\$ 70,894,065.00	All.	All.	5,018.30	\$ 14,124.99	The mileage used here is the total mileage operated (freightage rights excluded). See note below.
Bonds	66,388,507.86	All.	All.	5,018.30	19,924.00	
Contingent liabilities for branch roads	6,226,715.84	All.	All.	5,018.30	1,267.00	
Total	\$ 143,509,288.70					

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	CAPITAL STOCK.		FUNDED DEBT.		CURRENT LIABILITIES.		TOTAL.		AMOUNT PER MILE OF ROAD.	
									Miles.	Amount.

See above table. The bonds and stock practically cover the whole mileage given in above table, as the "leased" roads are bound by leases of long duration, and their bonds are included in the "contingent liabilities" of the Chicago, Burlington & Quincy Railroad.

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1889.*	Total cost to June 30, 1890.*	Cost per mile.*
	Included in operating expenses.	Charged to income account as permanent improvements.	Charged to construction of equipment.			
CONSTRUCTION—						
Right of way			66,645.51			
Fences			55,340.04			
Grading and bridge and culvert masonry			110,911.00			
Bridges and trestles			67,713.04			
Rolls			427,632.56			
Other superstructure.			67,838.19			
Buildings, furniture, and fixtures			13,539.91			
Engineering expenses			66,841.21			
Transportation			14,593.27			
Telephone line			9,680,236.74			
Telegraph line			615,907.87			
Purchase of constructed road			18,400.58			
Other items			89,083,737.98			
Total construction				\$107,027,283.44	\$177,842,481.08	\$14,000.43
EQUIPMENT—						
Locomotives			35,000.81			
Passenger cars			22,575.09			
Freight cars			143,510.30			
Other cars of all classes			50,475.38			
Shop machinery and tools			6,718.01			
Total equipment			\$251,457.99			
Grand total cost construction, equipment, etc.				\$107,027,283.44	\$177,842,481.08	\$14,000.43
Total cost construction, equipment, etc., for State of Iowa				\$18,722.84	\$28,856,406.40	\$28,856,406.40

* Cannot give details, as records were destroyed in Chicago fire October, 1871.

CHICAGO, BURLINGTON & QUINCY RAILROAD CO. 157

Chariton, Iowa, to St. Joseph and Grant City, Mo., miles	95.26
Creston, Iowa, to Hopkins, Mo., miles	1.87
Villisca, Iowa, to Burlington Junction, Mo., miles	0.468

Total..... 100.678

* Total cost construction, equipment, etc., State of Iowa, includes 100.678 miles in Missouri; the construction on which we include with our Iowa construction.

INCOME ACCOUNT.

Gross earnings from operation	\$ 28,238,424.92
Less operating expenses	17,366,544.96
Income from operation	\$ 10,871,879.96
Interest on bonds owned	
Dividends on stocks owned	\$ 750,435.50
Income from other sources	291,443.43
Total income	\$ 11,913,758.89
DEDUCTIONS FROM INCOME:	
Interest on funded debt (accrued)	\$ 5,522,426.17
Rentals	216,346.00
Taxes	1,101,024.88
Other deductions	785,352.50
Total deductions from income	\$ 7,625,149.55
Net income	\$ 4,288,609.34
Dividends, 4% per cent common stock	3,427,667.00
Surplus from operations of year ending June 30, 1890	\$ 819,467.60
Surplus on June 30, 1889	\$ 9,275,141.57
Surplus June 30, 1890	\$ 10,094,609.17

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of payments, etc.	Actual earnings.
Total gross earnings from operation, entire line	28,238,424.92		

BONDS OWNED.

NAME.	Total amount held, par.	Rate.	Income interest received.
Chicago, Rockford & Northern R. R. Co.	\$ 150,000.00		
St. Louis, Keokuk & Northwestern R. R. Co.	3,000,000.00		
Burlington & Northwestern R'y Co.	250,000.00		
Burlington & Western R'y Co.	571,200.00		
Chicago, Burlington & Northern R. R.	500,000.00		
Humeston & Shenandoah R. R.	1,342,000.00		
Peoria Union Elevator Co.	250,000.00		
Total	\$6,113,200.00		\$ 750,435.50

Also stock shown in following table.

STOCKS OWNED.

NAME.	Total par value.	Rate.	Income of dividend received.
Kansas City, St. Joseph & Co. Bluffs R. R. Co.	5,202,000		
Chicago, Burlington & Kansas City R'y Co.	8,000,000		
Chicago, Rockford & Northern R. R. Co.	100,000		
Chicago & Iowa R. R. Co.	1,228,000		
St. Louis, Keokuk & Northwestern R. R. Co.	5,443,800		
Keokuk & N. W. R. R. Co.	508,000		
Hannibal & St. Joseph R. R. Co.	14,243,100		
Ottumwa & Kirkville	150,000		
Burlington & N. W. R'y Co.	123,500		
Burlington & Western R'y Co.	856,800		
Chicago, Burlington & Northern R. R. Co.	9,098,500		
Humeston & Shenandoah R. R. Co.	2,013,000		
American Central R'y Co.	294,800		
Peoria & Hannibal R'y Co.	421,800		
Dixon, Peoria & Hannibal R. R. Co.	434,000		
Dixon & Quincy R. R. Co.	98,500		
Ottawa, Oswego & Fox River Valley R. R. Co.	150,000		
Carthage & Burlington R. R. Co.	444,700		
Quincy & Warsaw R. R. Co.	1,080,400		
Chicago & Rock River R. R. Co.	582,500		
Illinois Grand Trunk R. R. Co.	277,000		
Nebraska R'y Co.	1,787,300		
Albia, Knoxville & Des Moines R. R. Co.	477,400		
Leon, Mt. Ayr & Southwestern R. R. Co.	2,513,000		
Nebraska, Sidney & Northwestern R. R. Co.	478,100		
Brownville & Nodaway Valley R. R. Co.	543,200		
Des Moines & Knoxville R. R. Co.	838,500		
Quincy, Alton & St. Louis R. R. Co.	957,200		
Jacksonville & Savannah R. R. Co.	105,000		
Creston & Northern R. R. Co.	412,000		
Interstate Industrial Exposition Co.	1,500		
Nebraska Exposition Association	6,075		
Atchison Union Depot Co.	9,000		
Hannibal Union Depot Co.	7,600		
St. Joseph Union Depot Co.	2,000		
Peoria Union Elevator Co.	200,000		
Union Elevator Co., Council Bluffs	45,700		
St. Louis United Elevator Co.	105,000		
The Mitchell Coal & Land Co.	90,000		
Chariton, Des Moines & Southern R. R. Co.	627,800		
Total	\$ 60,181,725		
See Bonds Owned.			

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS, AND TERMINALS.

DESIGNATION AND SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
YARDS, TRACKS, ETC.— (No division kept.)			\$ 222,178.68
Grand total rentals rec'd			\$ 222,178.68

MISCELLANEOUS INCOME.

ITEM.	GROSS INCOME.	LESS EXPENSES.	NET MISCELLANEOUS INCOME.
Land grant			\$ 291,443.43
Total			\$ 291,443.43

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURE—			
Repairs of roadway, including cattle guards, renewals of rails, road crossings, and renewals of ties, signs.	\$ 882,718.01	\$ 1,602,384.81	\$ 2,545,102.82
Repairs of bridges and culverts	183,642.61	345,859.41	529,502.02
Repairs of fences	30,025.25	58,545.41	88,570.66
Repairs of buildings	81,486.88	128,449.45	210,936.33
Repairs of docks and wharves		12,225.00	12,225.00
Repairs of telegraph	25,841.30	48,990.94	74,832.24
Total	\$ 1,303,715.05	\$ 2,279,141.93	\$ 3,482,857.98
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	\$ 462,429.30	\$ 876,918.80	\$ 1,342,348.10
Repairs and renewals of passenger cars	505,388.73	1,128,804.25	1,728,192.98
Repairs and renewals of freight cars			
Shop machinery and tools (included in repairs of locomotives and cars)			
Total	\$ 1,067,818.03	\$ 2,005,723.05	\$ 3,073,541.08
CONDUCTING TRANSPORTATION—			
Wages of engineers and firemen	\$ 926,516.60	\$ 901,754.35	\$ 1,828,270.95
Fuel for locomotives	628,428.82	1,183,402.96	1,811,831.78
Water—supply for locomotives	77,494.25	145,941.58	223,435.83
All other supplies for locomotives	219,682.41	288,221.06	507,903.47
Wages of other trainmen	429,574.77	800,322.00	1,229,896.77
All other train supplies	180,799.25	256,043.98	436,843.23
Wages of switchmen, flagmen and watchmen	222,542.58	419,105.03	641,647.61
Expense of telegraph, including train dispatchers and operators	110,539.91	208,175.17	318,715.08
Wages of station agents, clerks and laborers	282,774.97	726,802.30	1,009,577.27
Station supplies, etc.	242,254.98	450,225.25	692,480.23
Car mileage—Balance	550.82	1,942.00	2,492.82
Loss and damage	106,390.38	390,360.42	496,750.80
Injuries to persons			
Total	\$ 3,128,388.91	\$ 5,891,560.08	\$ 9,019,948.99
GENERAL EXPENSES—			
Salaries of officers	\$ 317,860.72	\$ 598,875.34	\$ 916,736.06
Salaries of clerks	28,084.50	71,723.68	99,808.18
General office expenses and supplies	94,363.58	177,419.31	271,782.89
Agencies, including salaries and rent	88,121.82	100,402.09	188,523.91
Advertising and printing	34,257.20	64,417.00	98,674.20
Insurance	6,023.00	11,909.61	17,932.61
Expense of traffic associations	45,618.75	84,781.88	130,400.63
Legal expenses			
Printing—See above	7,061.13	13,297.92	20,359.05
Other general expenses			
Total	\$ 660,947.24	\$ 1,031,728.03	\$ 1,732,675.27
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	\$ 1,303,715.05	\$ 2,279,141.93	\$ 3,482,857.98
Maintenance of equipment	1,067,818.03	2,005,723.05	3,073,541.08
Conducting transportation	3,128,388.91	5,891,560.08	9,019,948.99
General expenses	660,947.24	1,031,728.03	1,732,675.27
Grand total	\$ 6,960,869.11	\$ 11,206,163.09	\$ 17,396,344.80
Percentage of expenses to earnings—entire line.			61.3

RENTALS PAID.

RENTS PAID FOR LEASE OF ROAD IN IOWA.

NAME OF ROAD.	INTEREST ON BONDS GUARANTEED.	DIVIDENDS ON STOCK GUARANTEED.	CASH.	TOTAL.
Kansas City, St. Louis & Council Bluffs Railroad Company			\$ 10,565.01	
Chicago, Rock Island & Pacific Railroad Company			6,200.01	
Total rentals in Iowa			\$ 167,825.84	
In other States			134,620.93	
Total rentals			\$ 302,446.77	

RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
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Amounts paid for the use of union depots and other terminals are charged to the different operating accounts to which they belong.

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road	\$161,015,004.00	\$177,842,481.38	\$ 16,827,476.38	
Bonds of other companies owned	10,347,014.90	11,047,038.16	700,023.26	
Stocks of other companies owned	10,088,566.05	4,007,515.18		6,081,050.87
Other permanent investments	See above.	298,015.55	298,015.55	
Lands owned	1,442,008.26	1,303,046.43		138,961.83
Cash and current assets				
OTHER ASSETS—				
Materials and supplies	2,407,281.94	1,435,906.14		1,040,275.80
Sinking fund	11,979,063.45	13,042,080.02	1,062,016.57	
Grand total	\$107,970,228.90	\$208,000,401.86	\$ 11,020,262.96	

NOTE—1889 includes land owned.

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	Increase, year ending June 30, 1890.	Decrease, year ending June 30, 1890.
Capital stock	\$ 76,304,505.00	\$ 76,304,505.00		
Funded debt	97,505,030.00	93,088,507.90	4,416,522.10	
Contingent liabilities for branch roads		6,320,780.84	6,320,780.84	
Renewal fund	9,000,000.00	9,000,000.00		
Current accounts, balance	483,810.50	2,364,405.30	1,880,594.80	
Income account	\$ 10,091,600.17			
Difference between material and accrued interest	9,979,141.57	10,088,638.28	809,496.71	
Profit and loss	\$ 2,970.89	4,832,654.58	4,829,683.69	
Grand total	\$197,970,228.90	\$208,000,401.86	\$ 11,020,262.96	

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

With American Express Company.

MAILS.

With United States for fast mail service.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

With Pullman's Palace Car Company for sleeping; none for parlor or dining cars.

FREIGHT OR TRANSPORTATION COMPANIES, OR LINES.

No contracts.

OTHER RAILROAD COMPANIES.

With Toledo, Peoria & Western Railway Company for track between Iowa Junction, Illinois and Burlington.

With Chicago, Rock Island & Pacific Railway Company for track, Indianapolis to Avon Junction.

With Kansas City, St. Jo & Council Bluffs Railroad.

STEAMBOAT OR STEAMSHIP COMPANIES.

No contracts.

TELEGRAPH COMPANIES.

With Western Union Telegraph Company.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.		Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—				
C. & B. & Q. trust mortgage, 5% of 1900	Peoria	Galesburg	95.70			
C. & B. & Q. trust mortgage, 5% of 1906	Peoria	Miss. R. opp. Bur.				
C. & B. & Q. consolidated mort., 5% of 1900	No security	Quincy	400.11			4,484,500
C. & B. & Q. consolidated mort., 5% of 1900	Chicago	East Burlington				2,500,000
C. & B. & Q. consolidated mort., 5% of 1900	Peoria	Lewiston				400,000
C. & B. & Q. consolidated mort., 5% of 1900	Yates City	Aurora				
C. & B. & Q. consolidated mort., 5% of 1900	Turner Junction					
C. & B. & Q. consolidated mort., 5% of 1900	Albia	Kearney	32.90			5,797,000
C. & B. & Q. consolidated mort., 5% of 1900	Burlington	East Platte				8,520,000
C. & B. & Q. consolidated mort., 5% of 1900	Swain track in C. Bluffs	Hamburg	470.431			74,000,000
C. & B. & Q. consolidated mort., 5% of 1900	Red Oak	Hopkins				
C. & B. & Q. consolidated mort., 5% of 1900	Chariton					
C. & B. & Q. consolidated mort., 5% of 1900	Creston					
C. & B. & Q. consolidated mort., 5% of 1900	Second track					
C. & B. & Q. consolidated mort., 5% of 1900	No security					
C. & B. & Q. consolidated mort., 5% of 1900	No security	Hastings	27.75			
C. & B. & Q. consolidated mort., 5% of 1900	Aurora	Platteville bridge approach	27.002			
C. & B. & Q. consolidated mort., 5% of 1900	Burlington	Hamburg	30.20			4,204,000
C. & B. & Q. consolidated mort., 5% of 1900	Also Iowa Land Grant	Kearney	107.30			
C. & B. & Q. consolidated mort., 5% of 1900	Red Oak					
C. & B. & Q. consolidated mort., 5% of 1900	Platteville					
C. & B. & Q. consolidated mort., 5% of 1900	Also Land Grant					
C. & B. & Q. consolidated mort., 5% of 1900	No security					
C. & B. & Q. consolidated mort., 5% of 1900	West line of Franklin county, Nebraska	West line of Red Willow county, Nebraska	80.00			

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue	E. of Mo. R. 5,589,699 W. of Mo. R. 1,532,428
Number of passengers carried one mile	278,083,647
Average distance carried	E. of Mo. R. 32.30 W. of Mo. R. 62.84
Total passenger revenue	\$ 6,155,219.79
Average amount received from each passenger	E. of Mo. R. .64.61 W. of Mo. R. 1.63.86
Average receipts per passenger per mile	.02.213
Estimated cost of carrying each passenger one mile	.03.121
Passenger earnings per mile of road	1.538.42
Passenger earnings per train mile	1.13.282

FREIGHT TRAFFIC:

Number tons freight carried earning revenue	E. of Mo. R. 7,705,098 W. of Mo. R. 3,436,776
Number of tons carried one mile	1,908,070,288
Average distance haul of one ton	E. of Mo. R. 193 W. of Mo. R. 139.70
Total freight revenue	\$ 19,698,607.91
Average amount received for each ton freight	E. of Mo. R. 1.58.85 W. of Mo. R. 2.14.25
Average receipts per ton per mile	.00.086
Estimated cost of carrying one ton one mile	.00.819
Freight earnings per mile of road	3.836.03
Freight earnings per train mile	1.50.178

PASSENGER AND FREIGHT:

Passenger and freight revenue	\$ 25,853,827.70
Passenger and freight revenue per mile of road	5,030.91
Passenger and freight earnings	27,610,283.40
Passenger and freight earnings per mile of road	5,374.45
Gross earnings from operation	28,238,424.92
Gross earnings from operation per mile of road	5,494.93
Expenses	25,035,140.14
Expenses per mile of road	4,871.60

TRAIN MILEAGE:

Miles run by passenger trains	6,970,139
Miles run by freight trains	13,136,619
Miles run by mixed trains (are included in miles run by freight trains, and cannot be divided).	
Total mileage trains earning revenue	20,096,758
Miles run by switching trains	No record.
Miles run by construction and other trains	No record.
Mileage of loaded freight cars—north or east	199,271,385
Mileage of loaded freight cars—south or west	
Mileage of empty freight cars—north or east	73,008,888
Mileage of empty freight cars—south or west	
Average number of freight cars in train	20.74
Average number of loaded cars in train	15.18
Average number of empty cars in train	5.56
Average number of tons of freight in train	152.215
Average number of tons of freight in each loaded car	10.027

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKES.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	5	79	79	Westinghouse		
Freight.....	296	296	296	Westinghouse		
Switching.....	94	94	94	Westinghouse		
Total.....		469	469			
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	6	302	302	Westinghouse	99	Miller
Second-class passenger cars.....	1	30	30	Westinghouse	157	Janney
Combination passenger cars.....					11	Miller
Dining cars.....	7	7	7	Westinghouse	19	Janney
Baggage, express and postal cars.....		98	98	Westinghouse	3	Miller
Other cars in passenger service.....		8	8	Westinghouse	4	Janney
Total.....		345	345		44	Miller
CARS IN FREIGHT SERVICE—						
Box cars.....	23	12,857	1,081	Westinghouse	716	Janney
Flat cars.....	7	1,027	7	Westinghouse	2	Janney
Stock cars.....		2,525	682	Westinghouse	439	Janney
Coal cars.....		2,344	285	Westinghouse	258	Janney
Refrigerator cars.....	86	236	236	Westinghouse	301	Janney
Total.....		29,696	2,344		1,678	
CARS IN COMPANY'S SERVICE—						
Wrecking cars.....		5				
Pile driving cars.....		2				
Caboose cars.....		247				
Boarding cars.....		10				
Total.....		264				
CARS CONTRIBUTED TO FAST FREIGHT LINE SERVICE.....						
Total owned.....		None				
CARS LEASED.....						
Total.....		None				
Grand total.....		20,362				

MILEAGE.

MILEAGE OF ROAD OPERATED FOR IOWA ONLY.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned by company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-lease rights.	Total mileage operated.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track	270,176	118,620			351,462		731,274		253,371	315,953
Miles of second track	83,128						83,128			83,128
Miles of yard track, sidings and spurs	100,350	11,178			20,785		204,309		103,908	100,401
Total mileage operated (all tracks)	333,654	129,806			380,347		1,040,741		330,329	701,412

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.	
KIND.	Tons.	Weight per yard, lbs.	Average price at distributing point.	KIND.	Number.
Steel	1,939,547	66	\$ 23.80	Oak	294,925
Steel	92.50	80	30.57	Cedar	55,544
Total	2,032,047			Total	350,479

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal bituminous.		Cords of wood hard.		Total fuel consumed—tons.		Miles run—with train.		Average lbs. consumed per mile.	
Passenger										
Freight										
Switching										
Construction										
Total	731,280	8,740	207,784	11,391,500	113.17					
Average cost at distributing point	\$ 1.26		2.56							

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, PLACEMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling								
Falling from trains and engines								
Overhead obstructions								
Collisions								
Deraillments								
Other train accidents								
At stations								
Total	4	4	4	1	3		14	5

ACCIDENTS TO PERSONS.

KIND OF ACCIDENT.	PASSENGERS.		OTHERS.					
			TRESPASSERS.		NOT TRESPASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Collisions.....		5				2		2
Other train accidents.....	3	12						
At highway crossings.....					1		1	
At stations.....	1		11	10			11	10
Other causes.....			2	1			2	1
Total.....	4	7	13	11	1	2	14	13

CHARACTERISTICS OF ROAD.

The records of the various lines are not complete enough to give the information asked for, different roads having been completed when passing into the possession of the Chicago, Burlington & Quincy Railroad Company, and no maps or profiles were turned over to us. Other records were destroyed at time of Chicago fire of October, 1871.

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Iron.....	86	13.6	1,005	8,605
Wooden.....	24	70	158	2,836
Total.....	110			11,441
Trestles.....	938	10	1,300	85,522.4

OVERHEAD HIGHWAY CROSSINGS—

Bridges, number.....	15
Height of lowest above surface of rail, feet.....	18.6%
Trestles, number.....	11
Height of lowest above surface of rail, feet.....	18.6%

OVERHEAD RAILWAY CROSSINGS—

Bridges, number.....	2
Height of lowest above surface of rail, feet.....	18.6%
Trestles, number.....	2
Height of lowest above surface of rail, feet.....	18.11%

GAUGE OF TRACK—

Four feet, eight and one half inches.

TELEGRAPH.

This company owns 799.9 miles, pole mileage; 2,198 miles of wire; operated by this company for the transaction of its business; operated by Western Union Telegraph Co. for commercial business.

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars:

To every individual, co-operative fast freight line and stock company which may have had one or more cars on the road during the year. There are too many to enumerate.

STATE OF ILLINOIS.
COUNTY OF COOK. ss.

We, the undersigned, J. C. Peasley, First Vice-President, and C. I. Sturgis, Assistant General Auditor, of the Chicago, Burlington & Quincy Railroad Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

J. C. PEASLEY,

First Vice-President.

C. I. STURGIS,

Assistant General Auditor.

Subscribed and sworn to before me this 23d day of December, 1890.

[SEAL.]

HENRY K. GILBERT,

Notary Public.

ANNUAL REPORT

OF THE

CHICAGO, BURLINGTON & KANSAS CITY RAILWAY CO.,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
 Page 7. Give the names of your attorneys in Iowa.
 Superintendents for Iowa.
 Division superintendents for Iowa.
 Page 11. Total mileage operated in Iowa.
 Page 13. Total mileage in Iowa.
 Page 17. 1—Amount of stock issued for dividends on earnings.
 2—Amount of stock per mile of road.
 3—Amount of stock representing road in Iowa.
 4—Amount of stock held in Iowa.
 Page 19. Amount of funded debt representing road in Iowa.
 Page 27. Grand total for Iowa.
 Page 33. Taxes paid in Iowa.
 Page 45. 1—Operating expenses per mile of road.
 2—Operating expenses per train mile.
 3—Proportion of operating expenses and taxes for Iowa.
 4—Percentage of expenses to earnings.
 5—Net earnings per train mile.
 6—Percentage of earnings to stock and debt.
 7—Percentage of earnings to cost of road and equipment.
 8—Surplus at the commencement of the year.
 9—Surplus at the close of the year.
 10—Amount of its own stock owned by this company.
 Page 46. Fencing in Iowa.
 1—How many miles of fencing on your road in Iowa?
 2—How many miles of unfenced road in Iowa?
 3—What is the average cost per mile of fencing?
 4—What is the total cost of the same?
 5—How many miles of new fencing built during the year?

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890:

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi River bridge at for the year ending June 30, 1890:

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Tonnage crossing the Missouri river bridge at for the year ending June 30, 1890:

East bound, tons.....

West bound, tons.....

Total tons.....

Page 66. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.

Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
 2—State the number of acres yet to ensure to your company from congressional grants.
 3—State the average price at which these lands have been sold or contracted by the company.
 4—State the number of acres sold.
 5—State the amount received from sales.
 6—State the amount unpaid on outstanding contracts.
 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
 8—State the amount expended in sale and management of lands.
 9—State the amount of taxes paid on lands.
 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
 11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business.
- Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?
 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.
 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

No answers were received to the above list of questions.

HISTORY.

Name of common carrier making this report:

Chicago, Burlington & Kansas City Railway Company.

Date of organization:

August 16, 1881.

Under laws of what Government, State or Territory organized? If more than one name all; give reference to each statute and all amendments thereof:

In Iowa under authority of Iowa Code, chapter one of title nine, and chapter five of title ten. In Missouri Revised Statutes (1879), articles one and two of chapter twenty-one.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same:

It is a consolidated company. The following are the names of the constituent companies: Chicago, Burlington & Kansas City Railway Company of Iowa, and the Kansas City, St. Joseph & Burlington Railway Company of Missouri. The constituent companies were organized under the general laws of the States of Iowa and Missouri. Copies of their charters and of all amendments are filed with the Secretaries of States of Iowa and Missouri, and reference can be had thereto.

Date and authority of each consolidation:

August 16, 1881. The authority for consolidation is found in the statutes above referred to.

If a re-organized company, give name of original corporation, and refer to laws under which it was organized:

It is a re-organized company. The name of the original corporation was the Burlington & Southwestern Railway Company, which was organized under the laws of the State of Iowa above referred to. Re-organized after sale under foreclosure of mortgages. The original corporation which executed the mortgages foreclosed was the Burlington & Southwestern Railway Company, which was organized under the laws of Iowa, July 12, 1871.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
W. W. Baldwin	Burlington, Iowa	Elected May 21, 1890. To serve until the next annual meeting, and until their successors are elected and qualified.
J. W. Rytche	Burlington, Iowa	
W. F. McFarland	Burlington, Iowa	
H. B. Scott	Burlington, Iowa	
J. C. Peasley	Chicago, Illinois	

Total number of stockholders at date of last election:
Seven.

Total number of stockholders in Iowa:
Four.

Date of last meeting of stockholders for election of directors:
May 21, 1890.

Give post-office address of general office:
Keokuk, Iowa.

Give post-office address of operating office:
Keokuk, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	W. W. Baldwin	Burlington, Iowa.
First Vice-President	J. C. Peasley	Chicago, Illinois.
Second Vice-President	George B. Harris	Chicago, Illinois.
Secretary	J. H. Sturgis	Keokuk, Iowa.
Treasurer	J. C. Peasley	Chicago, Illinois.
Assistant Treasurer	J. H. Sturgis	Keokuk, Iowa.
General Attorney	H. H. Trimble	Keokuk, Iowa.
Assistant Attorney	Palmer Trimble	Burlington, Iowa.
Assistant Secretary	H. E. Jarvis	St. Louis, Missouri.
General Auditor	Howard Elliott	Chicago, Illinois.
Auditor	J. S. Lathrop	Keokuk, Iowa.
Chief Engineer	J. H. Sturgis	Keokuk, Iowa.
General Superintendent	Ed. M. Gilchrist	Keokuk, Iowa.
Superintendent of Telegraph	C. M. Levey	Hannibal, Missouri.
General Freight Agent	M. A. Baker	St. Louis, Missouri.
Assistant General Freight Agent	Howard Elliott	St. Louis, Missouri.
General Passenger Agent	D. O. Ives	St. Louis, Missouri.
Assistant General Passenger Agent	Howard Elliott	St. Louis, Missouri.
General Baggage Agent	J. H. Palmer	Chicago, Illinois.
Chief Train Despatcher	E. A. Ladd	Moulton, Iowa.
General Attorney for Iowa	J. E. Votaw	Keokuk, Iowa.
Assistant Attorney for Iowa	H. H. Trimble	Keokuk, Iowa.
Superintendents for Iowa	Palmer Trimble	Keokuk, Iowa.
Division Superintendents for Iowa	None	

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Chicago, Burlington & Kansas City Railway Company	Viele, Iowa	Bloomfield Jet, Ia	39.70	180.90
	Moulton, Iowa	Carrollton, Mo.	121.20	
Chicago, Burlington & Quincy Railroad Company	Burlington, Iowa	Viele, Iowa	25.00	39.11
	Bloomfield Jet, Ia	Moulton, Iowa	14.11	
Total mileage operated				200.10

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK—Common	80,000	100.00	\$ 8,000,000.00	\$ 8,000,000.00		None.
Total	80,000	100.00	\$ 8,000,000.00	\$ 8,000,000.00		

MANNER OF PAYMENT FOR CAPITAL STOCK.	No. of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized.
Issued for purchase of property	80,000		80,000	
Total	80,000		80,000	

1. Amount of stock issued for dividends on earnings	None.	44,201.34
2. Amount of stock per mile of road, including equipment		3,432,675.38
3. Amount of stock representing road in Iowa		500.00
4. Amount of stock held in Iowa		

Manner of payment for capital stock:
 The terms of the re-organization included issuance by the new company to the purchasers of the road, at foreclosure sale, of stock to the amount of \$8,000,000.00.
 The amount of stock outstanding of the original corporation at the date of the sale of the road was \$1,700,000.00, and the amount of bonds \$4,468,627.00, all of which was retired or wiped out by the foreclosure.
 No stock has been issued except that for the purchase of the property.

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 9,476.34
Due from agents	513.51
Due from solvent companies and individuals	11,463.87
Other cash assets*—U. S. P. O. Dep't.	4,384.92
Balance—current liabilities	1,102,766.44
Total	\$ 1,128,604.98

* Material and supplies on hand, \$23,148.63

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Loans and bills payable	\$ 770,000.00
Audited vouchers and accounts	32,487.30
Wages and salaries	10,908.60
Net traffic balances due to other companies	912.91
Rentals due July 1	564.40
Miscellaneous	313,734.59
Total	\$ 1,128,604.98

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.	
		To Railroads.	To other Properties.	Miles.	Amount.
Capital stock	\$ 8,000,000.00	\$ 8,000,000.00		180.90	44,201.34

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (THACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	Capital stock.	Funded debt.	Current liabilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Chicago, Bur. & Kans. City R'y.	\$8,000,000.00		\$1,102,766.47	\$9,102,766.47	180.90	50,204.31
Capital stock						\$ 3,432,675.38
Current liabilities						460,642.37
Grand total for Iowa						\$ 3,893,317.85
Mileage in Iowa						77.53
Amount per mile of road in Iowa						\$ 50,204.31

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1889.	Total cost to June 30, 1890.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Charged to construction or equipment.			
CONSTRUCTION—						
Right of way.....				310.57	310.57	
Other real estate.....				3,414.32	3,414.32	
Fences.....				58,377.11	58,377.11	
Bridges and trestles.....			50.00	87,032.26	87,082.26	
Rails.....				94,591.26	94,591.26	
Other superstructure.....				114,186.03	114,186.03	
Buildings, furniture and fixtures.....				7,233.49	7,233.49	
Engineering expenses.....				14,283.80	14,283.80	
Telegraph line.....				1,043.33	1,043.33	
Sidings and yard extensions.....				2,676.48	2,676.48	
Lacade extension.....				48,235.26	48,235.26	
Carrollton extension.....				519,414.79	519,414.79	
Purchase of constructed road.....				7,910,001.91	7,910,001.91	
Other items: St. Jo & Iowa charter.....				7,181.10	7,181.10	
Total construction.....				8,818,147.13	8,818,147.13	48,722.01
EQUIPMENT—						
Locomotives.....				65,494.56	65,494.56	
Passenger cars.....				7,500.00	7,500.00	
Baggage, express and postal cars.....				0,000.00	0,000.00	
Freight cars.....				75,726.08	75,726.08	
Other cars of all classes.....				8,456.70	8,456.70	
Total equipment.....				156,717.34	156,717.34	197.10
Grand total cost construction, equipment, etc.....				8,982,324.56	8,982,324.56	49,059.11
Total cost construction, equipment, etc., State of Iowa.....				3,615,215.85	3,615,215.85	46,303.83

*No permanent improvements included in operating expenses.

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 312,778.44
Less operating expenses.....	251,678.22
Income from operation.....	\$ 61,100.22
Total income.....	\$ 61,100.22
DEDUCTIONS FROM INCOME—	
Interest on interest-bearing current liabilities accrued, not otherwise provided for.....	\$ 47,806.48
Taxes.....	14,580.13
Total deductions from income.....	\$ 62,386.61
Net income.....	\$ 18,663.61
Total.....	\$ 18,663.61
Surplus from operations of year ending June 30, 1890.....	18,663.61
Deficit on June 30, 1889.....	115,722.84
	\$ 97,059.23
Additions for the year.....	740.64
Deficit on June 30, 1890.....	\$ 96,318.59
Taxes paid in Iowa, \$6,393.55.	

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of re-payments, etc.	Actual earnings.
PASSENGER—			
Total passenger revenue.....	\$ 9,303.05		\$ 35,237.51
Mall.....	6,099.58		
Express.....	1,041.11		
Extra baggage and storage.....	150.12		
Other items.....			
Total passenger earnings.....			16,602.86
FREIGHT—			
Freight revenue.....	\$ 111,367.78		
Overcharge to shippers.....		1,370.42	
Total deductions.....		\$ 1,370.42	
Total freight revenue.....			110,088.36
Total freight earnings.....			\$ 110,088.36
Total passenger and freight earnings.....			\$ 161,696.73
OTHER EARNINGS FROM OPERATION—			
Car mileage—balance, hauling cars for other companies.....			1,263.41
Switching charges—balance.....			229.47
Telegraph companies.....			1,118.87
Rents from tracks, yards and terminals.....			293.06
Rents not otherwise provided for.....			1,132.09
Other sources.....			25.11
Total other earnings.....			\$ 3,068.95
Total gross earnings from operation, Iowa.....			\$ 165,897.08
Total gross earnings from operation, entire line.....			312,778.44

STOCKS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.
Kansas City & Burlington Railway Co.	\$ 756.99		
Total	\$ 756.99		

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
TRACKS—				
Stub track	Mendota, Mo.	Mendota Coal Co.	\$ 120.00	
Stub track	Farmington, Iowa	L. Metcalf & Bros.	102.32	
Stub track	Cincinnati, Iowa	Thistle Coal Co.	53.76	
Stub track	Mendota, Mo.	Anacosta Coal Co.	28.00	
Stub track	Hale, Mo.	Hurst, Eaton & Co.	15.10	
Stub track	Mendota, Mo.	McCalum & Fairbrother	36.48	
Total			\$ 362.84	

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	\$ 17,746.79	\$ 27,045.26	\$ 45,002.05
Renewals of rails	862.68	1,358.28	2,220.96
Renewals of ties	6,391.13	10,063.89	16,455.02
Repairs of bridges and culverts	4,308.45	6,784.30	11,092.81
*Repairs of fences, road-crossings, signs, and cattle guards	875.52	1,375.64	2,251.16
Repairs of buildings	1,419.42	2,235.11	3,654.53
Repairs of telegraph	77.50	122.03	199.53
Total	\$ 29,056.25	\$ 47,171.01	\$ 77,127.34
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of Locomotives	7,000.23	12,506.12	20,506.35
Repairs and renewals of passenger cars	2,528.26		2,528.26
Repairs and renewals of freight cars		5,003.89	5,003.89
*Shop Machinery, tools, etc			
Total	\$ 10,527.49	\$ 17,600.01	\$ 28,127.50
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and round-housemen	\$ 9,146.98	\$ 14,462.95	\$ 23,549.93
Fuel for locomotives	8,149.53	12,842.78	20,992.31
Water-supply for all purposes	1,200.13	1,903.98	3,113.11
All other supplies for locomotives	1,421.32	2,238.10	3,660.42
Wages of other trainmen	7,066.47	11,111.59	18,198.06
All other train supplies	158.17	249.07	407.24
*Wages of switchmen, flagmen and watchmen			
Expense of telegraph, including train dispatchers and operators	3,125.85	4,022.16	8,048.01
Wages of station agents, clerks and laborers	5,100.71	5,024.50	8,215.01
Station supplies	1,175.04	1,850.30	3,025.34
Car mileage—balance	6,227.50	13,550.88	7,323.38
Loss and damage	981.84	1,546.07	2,527.91
Injuries to persons	149.92	395.08	545.00
Total	\$ 29,537.16	\$ 69,868.26	\$ 10,405.42
GENERAL EXPENSES—			
Salaries of officers	1,688.01	2,658.04	4,346.05
Salaries of clerks	5,132.02	4,933.30	8,065.22
General office expenses and supplies	1,065.56	1,725.13	2,820.69
Agencies, including salaries and rent		206.04	206.04
Advertising and printing	456.51	557.95	1,014.46
Insurance	434.22	683.76	1,117.98
Expense of traffic associations	21.36	33.46	54.72
Rents for tracks, yards and terminals	2,656.12	4,182.49	6,838.61
Legal expenses	629.16	1,463.13	2,092.28
*Stationery and printing			
Miscellaneous expenses	39.23	61.78	101.01
Total	\$ 10,432.99	\$ 16,965.07	\$ 27,018.06
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	\$ 29,056.25	\$ 47,171.01	\$ 77,127.34
Maintenance of equipment	10,527.49	17,600.01	28,127.50
Conducting transportation	29,537.16	69,405.42	99,405.42
General expenses	10,432.99	16,565.07	27,018.06
Grand total	\$ 80,473.87	\$ 151,204.35	\$ 201,678.22
Percentage of expenses to earnings, entire line.			74.07

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
OPERATING EXPENSES—STATE OF IOWA— (Basis, miles operated in Iowa.)			
Maintenance of way and structures	\$ 15,888.78	\$ 25,019.51	\$ 40,908.29
Maintenance of equipment	5,385.79	2,325.04	14,918.83
Conducting transportation	15,066.51	27,038.12	52,724.63
General expenses	5,544.36	8,787.11	14,331.47
Total	\$ 42,685.34	\$ 80,190.78	\$ 122,883.12
Percentage of expenses to earnings—Iowa			74.07

* Road crossings, signs and cattle guards charged to repairs of roadway.

† Repairs of machinery and tools charged to work for which they are used.

‡ Wages of switchmen and flagmen at stations charged to wages of station agents, etc. Wages of flagmen and watchmen not at stations charged to repairs of roadway.

§ Printing included here, other than for advertising, covers tickets, passes and operating time cards.

|| Stationery and printing, except as above, included under general office supplies.

1. Operating expenses per mile of road	\$ 1,052.00
2. Operating expenses per train mile .....	.65
3. Operating expenses and taxes for Iowa	102,126.59
4. Percentage of expenses to earnings .....	.7407
5. Net earnings per train mile .....	.10
6. Percentage of net earnings to stock and debt .....	.0073
7. Percentage of net earnings to cost of road and equipment .....	.0074
8. Deficit at commencement of the year	115,722.84
9. Deficit at close of the year	96,318.59
10. Amount of its own stock owned by the company	None.

FENCING IN IOWA.

1. Miles of fencing in Iowa	68.53
2. Miles of unfenced road in Iowa	None.
3. Average cost of fencing per mile	\$ 304.00
4. Total cost	20,833.12
5. Miles of new fencing built during year	None.

RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
Tarcks	Bloomfield, Iowa, to Moulton, Iowa	Wabash R. R. Co	\$6,838.61	
Total rentals				\$ 6,838.61
Grand total rentals received				\$ 6,838.61

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1899.	Total June 30, 1900.	YEAR ENDING JUNE 30, 1900.	
			Increase.	Decrease.
Cost of road	\$ 8,818,147.13	\$ 8,818,197.15	\$ 50.00	
Cost of equipment	104,177.43	104,177.43		
Stocks of other companies owned	739.75	756.90	17.15	
OTHER ASSETS:				
Material and supplies	23,376.24	23,148.65		
Sundries	298.27	187.67		10,388.21
Profit and loss	115,722.84	96,318.59		19,404.25
Grand total	\$ 9,132,461.66	\$ 9,102,766.44		\$ 29,695.22

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1899.	Total June 30, 1900.	YEAR ENDING JUNE 30, 1900.	
			Increase.	Decrease.
Capital stock	\$ 8,000,000.00	\$ 8,000,000.00		
Current liabilities	1,132,461.66	1,102,766.44		29,695.22
Grand total	\$ 9,132,461.66	\$ 9,102,766.44		\$ 29,695.22

IMPORTANT CHANGES DURING THE YEAR.

Nothing to report.

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

American Express Company pays on a basis of pounds carried one mile with a guaranteed increase.

TELEGRAPH COMPANIES.

Western Union Telegraph Company. The railroad company takes fixed percentage of receipts at stations and at other offices along its line of road.

OTHER CONTRACTS.

C. H. Shannon, news privileges on train.

EMPLOYES AND SALARIES.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers..... Paid by St. L., K. & N. W. R. R. Co.			
General office clerks..... Paid by St. L., K. & N. W. R. R. Co.			
Station agents.....	11	5,760.00	1.61
Other station men.....			
Enginemen.....	5	5,532.60	3.45
Firemen.....	5	2,634.68	1.65
Conductors.....	5	3,584.60	2.41
Other trainmen.....	9	3,719.07	1.32
Machinists.....			
Carpenters.....	9	4,400.00	1.50
Other shopmen.....	2	1,080.00	1.42
Section foremen.....	13	6,240.00	1.57
Other trackmen.....	42	13,104.00	1.00
Switchmen, flagmen and watchmen.....	1	600.00	1.02
Telegraph operators and dispatchers.....	3	2,425.44	2.57
Employees—account floating equipment.....			
All other employees and laborers.....	3	1,110.00	1.44
Total (including general officers)—Iowa.....	108	\$ 50,190.39	\$ 1.50
Less general officers.....			
Total (excluding general officers)—Iowa.....	108	\$ 50,190.39	\$ 1.50
DISTRIBUTION OF ABOVE—			
General administration.....			
Maintenance of way and structure.....	63	\$ 22,854.00	\$ 1.35
Maintenance of equipment.....	6	3,080.00	1.63
Conducting transportation.....	39	24,256.39	2.11
Total (including general officers)—Iowa.....	108	\$ 50,190.39	\$ 1.50
Less general officers.....			
Total (excluding general officers)—Iowa.....	108	\$ 50,190.39	\$ 1.50
Total (including general officers)—entire line.....	255	\$ 119,011.06	\$ 1.49

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

As earnings and expenses are not kept for Iowa separate from Missouri it is impossible to furnish statistical information for Iowa, other than that furnished for the whole property.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	125,972	
Number of passengers carried one mile.....	2,568,829	
Average distance carried, miles.....	20.30	
Total passenger revenue.....		\$ 66,433.74
Average amount received from each passenger.....		\$2.738
Average receipts per passenger per mile.....		.02,586
Estimated cost of carrying each passenger one mile.....		.03,942
Passenger earnings per mile of road operated.....		\$61.84
Passenger earnings per train mile.....		.47,982

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue.....	183,517	
Number of tons carried one mile.....	13,019,637	
Average distance haul of one ton, miles.....	71.7	
Total freight revenue.....		\$ 207,557.24
Average amount received for each ton of freight.....		1.13,009
Average receipts per ton per mile.....		.01,594
Estimated cost of carrying one ton one mile.....		.01,232
Freight earnings per mile of road operated.....		.942.98
Freight earnings per train mile.....		.95,189

PASSENGER AND FREIGHT:

Passenger and freight revenue.....	\$ 273,992.98
Passenger and freight revenue per mile of road.....	1,244.82
Passenger and freight earnings.....	395,295.49
Passenger and freight earnings per mile of road.....	1,387.08
Gross earnings from operation.....	312,778.44
Gross earnings per operation per mile of road.....	1,421.07
Expenses.....	234,678.22
Expenses per mile of road.....	1,052.60

TRAIN MILEAGE:

Miles run by passenger trains.....	138,460
Miles run by freight trains.....	218,047
Miles run by mixed trains.....	
Total mileage trains earning revenue.....	356,507
Miles run by switching trains.....	
Miles run by construction and other trains.....	2,406
Grand total train mileage.....	358,913
Mileage of loaded freight cars—north or east.....	1,664,919
Mileage of loaded freight cars—south or west.....	
Mileage of empty freight cars—north or east.....	823,142
Mileage of empty freight cars—south or west.....	
Average number of freight cars in train.....	11
Average number of loaded cars in train.....	7
Average number of empty cars in train.....	4
Average number of tons of freight in train.....	57
Average number of tons of freight in each loaded car.....	8

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	42	42	2	Westinghouse...		
Freight.....	9	9	9	Westinghouse.....		
Total.....	51	51				
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	3	3	3	Westinghouse.....	3	Miller.
Baggage, express and postal cars.....	3	3	3	Westinghouse.....	3	Miller.
Total.....	6	6				
CARS IN FREIGHT SERVICE—						
Box cars.....	50	50				
Flat cars.....	20	20				
Coal cars.....	131	131				
Total.....	200	200				
CARS IN COMPANY'S SERVICE—						
Derrick cars—pile driver.....	1	1				
Caboose cars.....	7	7				
Total.....	8	8				
Total owned.....	234	234	6		6	
Grand total.....	234	234	6		6	

MILEAGE.

MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property com- pany.	Line operated under lease.	Line operated under con- tract, etc.	Line operated under track- age right.	Total mileage operated.	New line con- structed dur- ing year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track.....	180.00	11.00				20.11	220.10		102.21	36.78
Miles of yard track, sidings and spurs.....						29	13.28		11.09	
Total mileage operated (all tracks).....	180.00	11.00				30.40	233.38		104.20	36.78

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property com- pany.	Line operated under lease.	Line operated under con- tract, etc.	Line operated under track- age right.	Total mileage operated.	New line con- structed dur- ing year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Iowa.....	77.52					20.11	77.52		26.20	31.23
Missouri.....	103.40						103.40		66.01	37.43
Total mileage operated (single track).....	180.92					20.11	180.92		92.21	68.75
Total mileage owned (single track).....	180.92					20.11	180.92		92.21	68.75

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property com- pany.	Line operated under lease.	Line operated under con- tract, etc.	Line operated under track- age right.	Total mileage operated.	New line con- structed dur- ing year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Iowa.....	77.52					20.11	77.52		26.20	31.23
Missouri.....	103.40						103.40		66.01	37.43
Total mileage owned (single track).....	180.92					20.11	180.92		92.21	68.75

RENEWALS OF RAILS AND TIES.

NEW TIES LAID DURING YEAR.		
KIND.	Number.	Average price at distributing point.
White or Burr oak.....	24,850	\$ 34
Total.....	24,850	\$ 34

CONSUMPTION OF FUEL BY LOCOMOTIVES.

LOCOMOTIVES.	Tons of coal—bituminous.	Wood, cords—soft.	Total fuel consumed—tons.	Miles run.	Av. pounds consumed per mile.
Average cost at distributing points . . .	\$ 1.51	\$ 1.00			

Not kept separate for Iowa.

CHARACTERISTICS OF ROAD.

[illegible]

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Wooden.....	8	600	825	1,628
Combination.....	1			60
Total.....	9			1,688
TRESTLES.....	77	14	496	7,173

GAUGE OF TRACK—

Four feet, eight and one half inches; 77.53 miles.

TELEGRAPH—

This company owns 77.53 miles of line; 155.06 miles of wire.

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars:

Armour Refrigerator Line.
 Cupple's S. W. Wooden Ware Company.
 Arm's Palace Horse Car Company.
 Ellsworth & Company.
 Street's Stable Car Line.
 Swift's Refrigerator Line.
 Blue Line.
 Merchants Despatch.
 National Despatch.
 Red Line.
 Trans-Continental Transportation Company.
 Union Line.
 White Line.
 American Live Stock Transportation Company.
 American Refrigerator Transportation Company.
 Kansas City Dressed Beef Company.
 Keystone Palace Horse Car Company.
 New York Live Stock Express Company.
 St. Louis Refrigerator Company.
 Union Tank Line.

What provision, if any, has been made by this company for the payment of its funded debt?

None.

What station houses, stock yards, or other terminal facilities does this road use for which it pays a rental? Name the parties to whom such property belongs.

None.

Name all the associations to which this road is a party, whose object is the regulation or control of passenger and freight traffic.

Inter-State Commerce Railway Association.
 Western Classification Committee.

Name all the companies commonly called fast freight lines, of which this road is a member, or which operate over the line of this road.

None.

STATE OF IOWA.
 COUNTY OF LEE, } ss.

We, the undersigned, C. M. Levey, General Superintendent, and J. H. Sturgis, Auditor, of the Chicago, Burlington & Kansas City R'y Co., on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

C. M. LEVEY,
 General Superintendent,
 J. H. STURGIS,
 Auditor.

Subscribed and sworn to before me this 10th day of January, 1891.

[SEAL.]

J. H. STURGIS,
 Notary Public.

ANNUAL REPORT

OF THE

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS

RAILROAD COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FROM AUGUST 12, 1889, TO JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
No records.
- Page 7. Give the names of your attorneys in Iowa.
Superintendents for Iowa.
Division superintendents for Iowa.
- Page 11. Total mileage operated in Iowa.
- Page 13. Total mileage in Iowa.
- Page 17. 1—Amount of stock issued for dividends on earnings.
2—Amount of stock per mile of road.
See recapitulation.
3—Amount of stock representing road in Iowa.
4—Amount of stock held in Iowa.
No record.
- Page 19. Amount of funded debt representing road in Iowa.
- Page 27. Grand total for Iowa.
- Page 33. Taxes paid in Iowa.
- Page 45. 1—Operating expenses per mile of road.
2—Operating expenses per train mile.
3—Proportion of operating expenses and taxes for Iowa.
4—Percentage of expenses to earnings.
5—Net earnings per train mile.
6—Percentage of earnings to stock and debt.
7—Percentage of earnings to cost of road and equipment.
8—Surplus at the commencement of the year.
9—Surplus at the close of the year.
10—Amount of its own stock owned by the company.
- Page 46. Fencing in Iowa.
1—How many miles of fencing on your road in Iowa?
2—How many miles of unfenced road in Iowa?
3—What is the average cost per mile of fencing?
4—What is the total cost of the same?
5—How many miles of new fencing built during the year?

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names of and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890.

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890.

East bound, number of tons

West bound, number of tons

Total tons

Tonnage crossing Missouri river at for the year ending June 30, 1890.

East bound, number of tons

West bound, number of tons

Total tons

Page 69. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.

Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANT.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
 2—State the number of acres yet to inure to your company from congressional grants.
 3—State the average price at which these lands have been sold or contracted by the company.
 4—State the number of acres sold.
 5—State the amount received from sales.
 6—State the amount unpaid on outstanding contracts.
 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
 8—State the amount expended in sale and management of lands.
 9—State the amount of taxes paid on lands.
 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
 11—The cost and actual present cash value of road and equipment including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business.
- Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?
 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.
 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

HISTORY.

Name of common carrier making this report:

Kansas City, St. Joseph & Council Bluffs Railroad Company.

Date of organization:

Consolidated July 16, 1870.

Under laws of what Government, State or Territory organized? If more than one name all. Give reference to each statute and all amendments thereof:

The Platte County Railroad, the original organization, was chartered by the State of Missouri, February 24, 1853.

If a consolidated company name the constituent companies. Give reference to charters of each, and all amendments of same:

Platte County Railroad Company, February 24, 1853; changed to Platte County Railroad Company December 11, 1855.

Weston & Atchison Railroad Company April 22, 1859.

Missouri Valley Railroad Company, March 8, 1867, by change of name of the Atchison & St. Joseph R. R. Co., and consolidation of same with the Weston & Atchison Railroad Company.

St. Joseph & Council Bluffs Railroad Company, July 15, 1867.

Council Bluffs & St. Joseph Railroad Company, May 18, 1868.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
E. C. Perkins	Boston, Mass.	March 4th, 1891.
W. W. Baldwin	Burlington, Iowa	March 4th, 1891.
J. L. Gardner	Boston, Mass.	March 4th, 1891.
C. J. Paine	Boston, Mass.	March 4th, 1891.
C. E. Perkins	Burlington, Iowa	March 4th, 1891.
J. M. Forbes	Boston, Mass.	March 4th, 1891.
T. J. Coolidge	Manchester, Mass.	March 4th, 1891.
F. W. Hunnewell	Boston, Mass.	March 4th, 1891.
Richard Onley	Boston, Mass.	March 4th, 1891.

Total number of stockholders at date of last election:
 Eighteen.

Date of last meeting of stockholders for election of directors:
 March 4, 1890.

Give post-office address of general office:
 St. Joseph, Missouri.

Give post-office address of operating office:
 St. Joseph, Missouri.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	C. E. Perkins	Burlington, Iowa.
First Vice-President	J. C. Peasley	Chicago, Illinois.
Second Vice-President	G. B. Harris	Chicago, Illinois.
Secretary	W. J. Ladd	Boston, Massachusetts.
Treasurer	J. C. Peasley	Chicago, Illinois.
Assistant Treasurer	W. J. Hilton	St. Joseph, Missouri.
*General Solicitors	Strong & Mosman	St. Joseph, Missouri.
Auditor	C. M. Carter	St. Joseph, Missouri.
Assistant Auditor	C. W. A. Cartledge	St. Joseph, Missouri.
General Manager	W. F. Merrill	St. Joseph, Missouri.
Chief Engineer	L. F. Goodale	St. Joseph, Missouri.
*Superintendent	G. M. Hohl	St. Joseph, Missouri.
*Assistant Superintendent	E. G. Fish	Kansas City, Missouri.
Superintendent of Telegraph	L. T. Dyer	St. Joseph, Missouri.
General Freight Agent	J. S. Bartle	St. Joseph, Missouri.
Assistant General Freight Agent	H. S. Gray	St. Joseph, Missouri.
General Passenger Agent	A. C. Daws	St. Joseph, Missouri.
Assistant General Passenger Agent	G. B. Dunbar	St. Joseph, Missouri.
General Ticket Agent	A. C. Daws	St. Joseph, Missouri.
Assistant General Ticket Agent	G. B. Dunbar	St. Joseph, Missouri.
General Baggage Agent	E. A. Sadd	Chicago, Illinois.

* Same for Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.	Miles of line for each road named.	Miles of line for each class of roads named.
MAIN LINE OWNED—			
Kansas City, St. Joseph & Council Bluffs.....	Through Kansas City Yard.....	.44	
Kansas City, St. Joseph & Council Bluffs.....	From Harlem, Missouri, to Council Bluffs, Iowa.....	193.44	193.88
BRANCH LINES OWNED—			
From Winthrop Junction, Missouri.....	To C. & A. Bridge Switch.....	1.19	
From Amazonia, Missouri.....	To Hopkins, Missouri.....	56.36	
Nodaway Valley Railroad.....	From Bigelow, Missouri, to Burlington Junction, Missouri.....	31.54	
Tarkio Valley Railroad.....	From Corning, Missouri, to Northboro, Iowa.....	27.60	119.69
OPERATED UNDER LEASE—			
From Council Bluffs, Iowa.....	To Union Pacific Transfer.....	1.50	1.50
OPERATED UNDER TRACKAGE RIGHTS—			
Kansas City Union Depot.....	To Harlem, Missouri.....	1.51	
C. & A. Bridge Switch.....	To Atchison Union Depot.....	.41	1.92
Total mileage operated.....			367.69
Total for Iowa.....			55.32

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK—						
Common.....	52,629	\$ 100.00		\$ 5,262,900.00	4%	\$ 210,516.00
Other organizations.....	6,840.21			641,673.67		
Preferred.....	None					
Total.....	59,469.21			\$ 5,904,573.67		\$ 210,516.00

MANNER OF PAYMENT FOR CAPITAL STOCK.	Number of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized.	REMARKS.
COMMON—					
Issued for cash.....			5,770	\$ 577,000.00	Nodaway Valley and Tarkio Railroad stock issued at par for cash.
Issued for consolidation.....			53,270.21		This represents the capitalization of the various organizations out of which was formed the K. C., St. J. & C. B. R. R. Co. The present management is unable to state the consideration upon which the stock was originally issued.
Issued in exchange for bonds purchased at par for cash in 1880.....			210		
Issued in exchange for bonds purchased at par for cash in 1890.....			210		
Total.....			59,469.21		

FUNDED DEBT.
MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		When due.	Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	Rate.	INTEREST.		
	Date of issue.								When payable.	Amount accrued during year.	Amount matured during year.
First mortgage income registered.....	Jan. 1, 1877		1897	\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00	10.45		7 Jan. and July	\$ 350,000.00	\$ 350,000.00
Tarkio Valley Railroad.....	Jan. 1, 1877		1907	450,000.00	430,000.00	330,000.00			June and Dec.	23,105.83	23,170.00
Nodaway Valley Railroad.....	June 1, 1880		1920	385,000.00	385,000.00	285,000.00			June and Dec.	20,801.67	20,860.00
Total				\$ 5,815,000.00	\$ 5,815,000.00	\$ 5,605,000.00				\$ 393,907.50	\$ 394,030.00

* Issued for consolidation.

RECAPITULATION OF FUNDED DEBT.

No separate funded debt on road in Iowa.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	Amount out-standing.	INTEREST.	
				Amount accrued during year.	Amount matured during year.
Mortgage bonds.....	\$ 5,815,000.00	\$ 5,815,000.00	\$ 5,605,016.48	\$ 393,907.50	\$ 394,030.00
Total	\$ 5,815,000.00	\$ 5,815,000.00	\$ 5,605,016.48	\$ 393,907.50	\$ 394,030.00

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS R. R. CO. 197

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash.....	\$ 250,512.41
Bills receivable.....	3,500.00
Due from agents.....	8,608.34
Due from solvent companies and individuals.....	245,014.21
Total	\$ 506,634.96

Materials and supplies on hand, \$34,470.36.

CURRENT ASSETS ACCRUED TO AND INCLUDING JUNE 30, 1890.

Audited vouchers and accounts.....	\$ 207,871.02
Wages and salaries.....	1,008.41
Net traffic balances due to other companies.....	8,330.56
Matured interest coupons unpaid (including coupons due July 1).....	178,167.50
Miscellaneous.....	1,539.41
Balance—cash assets.....	100,908.06
Total	\$ 500,634.96

RECAPITULATION.
FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	TOTAL AMOUNT OUTSTANDING.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To railroads.	To other properties.	Miles.	Amount.	
Capital stock	\$ 5,904,573.67	\$ 5,904,573.67		315.08	\$ 18,739.91	
Bonds	5,608,016.48	5,608,016.48		315.08	17,798.79	
Total	\$ 11,512,590.15	\$ 11,512,590.15		315.08	\$ 36,538.61	

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE
INCOME ACCOUNT.

NAME OF ROAD.	CAPITAL STOCK.	FUNDED DEBT.	CURRENT LIABILITIES.	TOTAL.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Kansas City, St. Joseph & Council Bluffs R. R. and branches ..	\$ 5,904,573.67	\$ 5,608,016.48	\$ 410,457.09	\$ 11,923,047.24	304.37	\$ 39,147.14
Total	\$ 5,904,573.67	\$ 5,608,016.48	\$ 410,457.09	\$ 11,923,047.24	304.37	\$ 39,147.14

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1899.	Total cost to June 30, 1900.	Cost per mile.
	Included in operat- ing expenses.	Not included in oper- ating expenses.	Charged to con- struction or equipment.			
CONSTRUCTION—						
Right of way			\$ 582.00			
Other real estate			19,175.00			
Fences			622.40			
Buildings, furniture, and fixtures			308.69			
Sidings and yard extensions			39,452.08			
Other items			15,479.08			
Total construction			\$ 75,620.21	\$ 11,324,931.13	\$ 11,400,561.34	\$ 36,183.67
EQUIPMENT—						
Baggage, express and postal cars			\$ 6,137.42			
Freight cars			2,390.00			
Total equipment			\$ 8,527.42	\$ 1,474,969.73	\$ 1,471,102.31	\$ 4,669.36
Grand total cost construction, equipment, etc.			\$ 71,832.79	\$ 12,799,900.86	\$ 12,871,733.65	\$ 40,852.33
Total cost construction, equipment, etc., for State of Iowa ..			\$ 15,479.08	\$ 2,303,982.15	\$ 2,319,462.13	Estimated

*Credit.

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 1,804,578.97	
Less operating expenses.....	1,151,535.76	
Income from operation.....	\$ 653,023.21	
Miscellaneous income, less expenses.....	22,806.11	
Income from other sources.....	22,706.11	
Total income.....	\$ 675,729.32	
DEDUCTIONS FROM INCOME:		
Interest on funded debt (accrued).....	\$ 304,030.00	
Rentals.....	19,999.04	
Taxes.....	41,442.16	
Total deductions from income.....	\$ 455,472.10	
Net income.....	\$ 220,257.22	
Dividends, 4 per cent common stock.....	\$ 210,516.00	
Total.....	\$ 210,516.00	
Surplus from operations of year ending June 30, 1890.....	9,741.25	
Surplus on June 30, 1889.....	1,733,877.96	
Additions for year.....	\$ 9,741.22	
Surplus June 30, 1890.....	\$ 1,733,619.18	

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of re-payments, etc.	Actual earnings.
PASSENGER—			
Total passenger revenue.....	\$.....	\$.....	\$ 535,942.58
Mail.....			63,300.06
Express.....			24,999.96
Extra baggage and storage.....			11,073.79
Total passenger earnings.....	\$.....	\$.....	\$ 635,411.39
FREIGHT—			
Total freight revenue.....			\$ 936,118.12
Total freight earnings.....	\$.....	\$.....	\$ 936,118.12
Total passenger and freight earnings.....	\$.....	\$.....	\$1,571,529.51
OTHER EARNINGS FROM OPERATION—			
Switching charges, balance.....	\$.....	\$.....	\$ 74,534.66
Telegraph companies.....			28,000.17
Rents from tracks, yards and terminals.....			69,873.37
Rentals not otherwise provided for.....			69,452.26
Other sources.....			
Total other earnings.....	\$.....	\$.....	\$ 233,040.46
Total gross earnings from operation, Iowa.....	Estimated \$.....		\$ 324,824.21
Total gross earnings from operation, entire line.....	\$.....		1,804,578.97

STOCKS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.
Capital stock fractions.....	\$ 133.65		
St. Joseph Union Depot Company.....	1,000.00		
St. Joseph Union Stock Yards Company.....	999.75		
Atchison Union Depot Company.....	9,000.00		
Kansas City Union Depot Company.....	21,000.00		
Nodaway Valley Railroad Company.....	100,000.00		
Tarkio Valley Railroad Company.....	110,000.00		
Missouri Valley Railroad stock scrip.....	29.50		
Total.....	\$ 241,528.90		

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS, AND TERMINALS.

DESIGNATION AND SITE- TION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
TRACKS—			
Tarkio Valley Railroad, north of Northwood, Ia.	Chicago, Burlington & Quincy Railroad Company.....		\$ 1,000.28
Grand total rentals received.....			\$ 1,000.28

MISCELLANEOUS INCOME.

ITEM.	GROSS INCOME.	LESS EXPENSES.	NET MISCEL- LANEOUS IN- COME.
Interest on balances in banks.....			\$ 1,706.11
Deducted from income previous year, account sinking fund, erroneously.....			21,000.00
Total.....			\$ 22,706.11

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURE—			
Total			\$ 243,105.90
MAINTENANCE OF EQUIPMENT—			
Total			\$ 100,300.29
CONDUCTING TRANSPORTATION—			
Total			\$ 506,303.03
GENERAL EXPENSES—			
Total			\$ 142,841.54
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures			243,105.90
Maintenance of equipment			100,300.29
Conducting transportation			506,303.03
General expenses			142,841.54
Grand total			\$ 1,151,550.76
Percentage of expenses to earnings—entire line.			63.81
Estimated total			\$ 307,380.03

RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION AND SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
TRACKS—			
Harlem, Missouri, to union depot, Kansas City, including Missouri river bridge	Hannibal & St. Jo. Railroad Company	\$ 19,000.04	
Total			\$ 19,000.04
Total rentals			\$ 19,000.04

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road	\$ 11,324,831.13	\$ 11,400,561.34	\$ 75,630.21	
Cost of equipment	1,474,999.73	1,471,192.31		3,777.42
Stocks of other companies owned	208,684.15	241,838.90	33,154.75	
Lands owned	32,563.63	15,988.65		16,575.00
Cash and current assets	507,116.57	506,634.90		481.67
OTHER ASSETS—				
Materials and supplies	114,028.27	34,470.36		79,557.91
Sundries	26,189.79	14,030.03		12,159.76
Grand total	\$ 13,688,783.29	\$ 13,684,725.55		\$ 4,057.74

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	Increase, year ending June 30, 1890.	Decrease, year ending June 30, 1890.
Capital stock	\$ 5,902,570.67	\$ 5,904,570.67	\$ 2,000.00	
Funded debt	5,659,616.48	5,698,016.48		42,000.00
Current liabilities	204,630.83	221,630.90	16,997.07	
Accrued interest on funded debt not yet payable	175,000.00	175,000.00		
Accounts not liabilities	6,402.08	7,784.17	1,382.09	
Profit and loss and income	66,273.27	34,118.15		32,155.12
Income account	1,729,877.96	1,733,619.18	3,741.22	
Grand total	\$ 13,688,783.29	\$ 13,684,725.55		\$ 4,057.74

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

With American Express Co. for the transportation of merchandise on entire line.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

With Pullman Palace Car Co. for haul of their cars on regular passenger trains at regular mileage rates.

OTHER RAILROAD COMPANIES.

With Chicago, Burlington & Quincy Railroad Co. for the right to run its trains over certain portions of track.

With Burlington & Missouri River Railroad in Nebraska for right to run its trains on track between St. Joseph, Mo., and Napier, Mo.

With Hannibal & St. Joseph Railroad Co. for right to run our trains between Harlem, Mo., and union depot Kansas City.

With Chicago & Atchison Bridge Co. for trackage rights between Atchison, Kas., and Winthrop, Mo.

TELEGRAPH COMPANIES.

With the Western Union Telegraph Co. for service on line of this company.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.		Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—				
First mortgage—						
Main line.....	Kansas City	Council Bluffs	163.88 \$	All	All	None.
Winthrop branch.....	Winthrop	Winthrop	1.19			
Nebraska City branch.....	Nebraska City	Nebraska City bridge	6.72			
Hopkins branch.....	Nebraska City	State Line	32.29			
Nodaway Valley R. R. bonds.....	Amazonia	Burlington Junction	31.54			
Tarkio Valley R. R. bonds.....	Bigelow	Jct. C. C. S. & S. W. R. R.	20.53			
	Corning					

Income registered. Old bond past due not presented for redemption.

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASSES.	Number.	Total yearly compensation.	Average daily compensation.
General officers.....	10	\$ 26,500.00	\$ 4.46
General office clerks.....	69	41,615.80	1.92
Station agents.....	50	31,250.02	1.72
Other station men.....	154	67,713.24	1.38
Engineers.....	41	54,978.60	3.97
Firemen.....	42	30,691.80	2.00
Conductors.....	27	38,778.84	2.72
Other trainmen.....	63	34,605.72	1.50
Machinists.....	31	32,411.50	2.31
Carpenters.....	21	33,221.56	2.03
Other shopmen.....	98	111,636.00	1.71
Section foremen.....	216	37,836.00	1.61
Other trackmen.....	72	96,368.04	1.94
Switchmen, flagmen and watchmen.....	297	43,745.52	2.26
Telegraph operators and dispatchers.....	62	30,653.82	1.57
All other employees and laborers.....	34	27,739.92	2.61
Total (including general officers).....	1,285	\$ 738,777.58	\$ 1.83
Less general officers.....	10	26,500.00	.....
Total (excluding general officers).....	1,266	\$ 712,277.58	\$ 1.79
DISTRIBUTION OF ABOVE:			
General administration.....	88	68,115.80	.....
Maintenance of way and structures.....	484	203,102.06	1.34
Maintenance of equipment.....	211	111,740.17	1.84
Conducting transportation.....	502	355,729.53	1.94
Total (including general officers).....	1,285	\$ 738,777.58	\$ 1.83
Less general officers.....	10	26,500.00	.....
Total (excluding general officers).....	1,266	\$ 712,277.58	\$ 1.79
Total (including general officers)—entire line.....	1,285	\$ 738,777.58	\$ 1.83

PASSENGER, FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue	411,764
Number of passengers carried one mile	19,306,177
Average distance carried	47.119
Total passenger revenue	\$ 535,942.58
Average amount received from each passenger	1.30.176
Average receipts per passenger per mile .....	.02.782
Estimated cost of carrying each passenger one mile .....	.02.502
Passenger earnings per mile of road	2,663.02.300
Passenger earnings per train mile	1.15.680

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue	809,385
Number of tons carried one mile	75,995,017
Average distance haul of one ton	8.511
Total freight revenue	\$ 696,118.12
Average amount received for each ton of freight	1.07.676
Average receipts per ton per mile .....	.01.305
Estimated cost of carrying one ton one mile .....	.01.516
Freight earnings per mile of road	3,039.34.454
Freight earnings per train mile	2.19.813

PASSENGER AND FREIGHT:

Passenger and freight revenue	\$ 1,472,060.70
Passenger and freight revenue per mile of road	4,779.41.785
Passenger and freight earnings	1,571,529.51
Passenger and freight earnings per mile of road	5,102.96.853
Gross earnings from operation	1,804,578.07
Gross earnings from operation per mile of road	5,859.02.303
Expenses	1,151,535.76
Expenses per mile of road	3,738.81.740

TRAIN MILEAGE:

Miles run by passenger trains	594,411
Miles run by freight trains	425,870
Total mileage-trains earning revenue	1,020,281
Miles run by switching trains	385,675
Miles run by construction and other trains	88,931
Grand total train mileage	1,494,877
Mileage of loaded freight cars—north	6,302,805
Mileage of empty freight cars—north	2,302,234
Average number of freight cars in train	19.97
Average number of loaded cars in train	14.56
Average number of empty cars in train	5.41
Average number of tons of freight in train	173.75
Average number of tons of freight in each loaded car....	11.93

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger	None	15	15	Westinghouse		
Freight	None	18	11	Westinghouse		
Switching	None	9	7			
Total		42	33			
CARS IN PASSENGER SERVICE—						
First-class passenger cars	None	13	13	Westinghouse		
Second-class passenger cars	None	5	5	Westinghouse		
Combination passenger cars	None	5	5	Westinghouse		
Parlor cars	None	5	5	Westinghouse		
Baggage, express and postal cars	None	11	11	Westinghouse		
Other cars in passenger service	None	1	1	Westinghouse	1 Janney	
Total		38	38			
CARS IN FREIGHT SERVICE—						
Box cars	None	714	45	Westinghouse	45 Janney	
Flat cars	None	69			21 Janney	
Stock cars	None	94	21	Westinghouse		
Coal cars	None	67				
Total		941	66		66	
CARS IN COMPANY'S SERVICE—						
Gravel cars	None	15				
Derrick cars	None	1				
Caboose cars	None	15				
Other road cars	None	14				
Total		49				
CARS CONTRIBUTED TO EAST FREIGHT LINE SERVICE—						
Total owned		1,027				
CARS LEASED		2				
Grand total		1,029				

MILEAGE.
MILEAGE OF ROAD OPERATED IN IOWA ONLY.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned.	Line operated under lease.	Line operated under contract, etc.	Line operated under truck-lease rights.	Total mileage operated.	New line now constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track	49.65	2.17				1.50	51.32		2.17	51.15
Total mileage operated (all tracks)	49.65	2.17				1.50	53.32		2.17	53.15

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned.	Line operated under lease.	Line operated under contract, etc.	Line operated under truck-lease rights.	Total mileage.	New line now constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Iowa	49.65	2.17				1.50	51.32		2.17	51.15
Total mileage operated (single track)	49.65	2.17				1.50	53.32		2.17	53.15
Iowa	49.65	10.82				1.50	61.97		7.28	53.00
Total mileage owned (single track)	49.65	10.82				1.50	61.97		7.28	53.00

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.	
KIND.	Tons.	Weight per yard, lbs.	Average price at distributing point.	Number.	Average price at distributing point.
Iron	None			13,064	62c
Steel	None				
Total				13,064	62c

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal—bituminous.	Cords of wood—hard.	Total fuel consumed—tons.	Miles run—with train.	Average lbs. consumed per mile.
Passenger.....	17,644.00	439.50	17,647.50	653,312	34.91
Freight.....	17,777.00	104.50	17,980.50	462,475	77.78
Switching.....	10,280.00	104.00	10,530.34	385,075	53.74
Construction.....	1,775.50	46.50	1,800.50	88,561	40.65
Total.....	47,486.50	694.50	48,080.50	1,589,923	60.47
Average cost at distributing point.....	\$ 2.40	\$ 2.00			

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling		2						2
Falling from trains and engines		1						1
Other train accidents		1						1
At stations		1						1
Other causes		1						1
Total		6						6

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.		ALIGNMENT.				PROFILE.						
FROM—	TO—	MILES.	Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Length of level line miles.	Ascending grades.			Descending grades.		
							Number.	Sum of ascents—feet.	Aggregate length of ascending grades—miles.	Number.	Sum of descents—feet.	Aggregate length of descending grades—miles.
State line	Council Bluffs	40.05	14	2.20	46.45	16.31	61	106.5	26.70	38	34.8	6.61
Tarkio Valley Branch—State line.	Junction with C., R. & Q.	4.10	1	1.20	2.80	.15	1	71.5	3.55	5	8.4	.40
Loop Line near East Nebraska City		0.72	5	1.53	5.40	2.35	5	10.4	1.84	2	5.6	2.54
Total		44.87	20	5.74	54.74	18.81	66	188.4	32.12	45	48.8	9.55

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Iron	3	36	210	275
Wooden	40	80		120
Total	43			395
Trestles	None			

GAUGE OF TRACK—

Four feet, eight and one half inches.

TELEGRAPH

Miles of line, 54; miles of wire, 306. Owned and operated jointly by company making this report and Western Union Telegraph Company.

CAR MILEAGE

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars:

The company receives cars of any fast freight line, stock company or individual, loaded with freight for transportation, and pays usual rate of mileage on same.

STATE OF MISSOURI,
COUNTY OF BUCHANAN.

We, the undersigned, W. C. Brown, General Manager, and C. M. Carter, Auditor, of the Kansas City, St. Joseph & Council Bluffs Railroad Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

W. C. BROWN,
General Manager.

C. M. CARTER,
Auditor.

Subscribed and sworn to before me this 19th day of December, 1890.

[SEAL.]

R. A. BARBOWS,
Notary Public.

ANNUAL REPORT

OF THE

ST. LOUIS, KEOKUK & NORTHWESTERN RAILROAD CO.,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
 Page 7. Give the names of your attorneys in Iowa.
 Superintendents for Iowa.
 Division superintendents for Iowa.
 Page 11. Total mileage operated in Iowa.
 Page 13. Total mileage in Iowa.
 Page 17. 1—Amount of stock issued for dividends on earnings.
 2—Amount of stock per mile of road.
 3—Amount of stock representing road in Iowa.
 4—Amount of stock held in Iowa.
 Page 19. Amount of funded debt representing road in Iowa.
 Page 27. Grand total for Iowa.
 Page 33. Taxes paid in Iowa.
 Page 43. 1—Operating expenses per mile of road.
 2—Operating expenses per train mile.
 3—Proportion of operating expenses and taxes for Iowa.
 4—Percentage of expenses to earnings.
 5—Net earnings per train mile.
 6—Percentage of earnings to stock and debt.
 7—Percentage of earnings to cost of road and equipment.
 8—Surplus at the commencement of the year.
 9—Surplus at the close of the year.
 10—Amount of its own stock owned by the company.
 Page 46. Fencing in Iowa.
 1—How many miles of fencing on your road in Iowa?
 2—How many miles of unfenced road in Iowa?
 3—What is the average cost per mile of fencing?
 4—What is the total cost of the same?
 5—How many miles of new fencing built during the year?

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890:

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi River bridge at for the year ending June 30, 1890:

East bound, number of tons

West bound, number of tons

Total tons

Tonnage crossing the Missouri river bridge at for the year ending June 30, 1890:

East bound, number of tons

West bound, number of tons

Total tons

Page 69. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.
 Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
 2—State the number of acres yet to ensue to your company from congressional grants.
 3—State the average price at which these lands have been sold or contracted by the company.
 4—State the number of acres sold.
 5—State the amount received from sales.
 6—State the amount unpaid on outstanding contracts.
 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
 8—State the amount expended in sale and management of lands.
 9—State the amount of taxes paid on lands.
 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
 11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business.
- Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?
 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.
 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

No answers were received to the above list of questions.

HISTORY.

Name of common carrier making this report:

St. Louis, Keokuk & Northwestern Railroad Company.

Date of organization:

December 3, 1887.

Under laws of what Government, State or Territory organized? If more than one name all; give reference to each statute and all amendments thereof:
 Iowa Code, chapter one of title nine.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same:

St. Louis, Keokuk & Northwestern Railroad Company; articles of incorporation dated December 3, 1887. Mt. Pleasant & Keokuk Railroad Company; articles of incorporation dated April 4, 1889.

Date and authority of each consolidation:

Of date June 17, 1889, the St. Louis, Keokuk & Northwestern Railroad Co. purchased the road, property and franchise of the Mt. Pleasant & Keokuk Railroad Co.

If a re-organized company, give name of original corporation, and refer to laws under which it was organized:

The St. Louis, Keokuk & Northwestern Railroad Co. was formed to purchase the property of the St. Louis, Keokuk & Northwestern Railway Co. which was organized under the laws of Iowa May 17, 1883, and sold under foreclosure of mortgage, October 15, 1887.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
J. C. Pensley	Chicago, Illinois	At the end of one year or when their successors are elected and qualified.
W. W. Baldwin	Burlington, Iowa	
J. T. Remy	Burlington, Iowa	
J. W. Rhyne	Burlington, Iowa	
H. R. Scott	Burlington, Iowa	

Total number of stockholders at date of last election:
Six.

Total number of stockholders in Iowa:
Four.

Date of last meeting of stockholders for election of directors:
April 30, 1890.

Give post-office address of general office:
Keokuk, Iowa.

Give post-office address of operating office:
Keokuk, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	W. W. Baldwin	Burlington, Iowa.
First Vice-President	J. C. Pensley	Chicago, Illinois.
Second Vice-President	George B. Harris	Chicago, Illinois.
Secretary	J. H. Sturgis	Keokuk, Iowa.
Treasurer	J. C. Pensley	Chicago, Illinois.
General Attorney	H. H. Trimble	Keokuk, Iowa.
Assistant Attorney	Palmer Trimble	Keokuk, Iowa.
General Auditor	J. S. Lathrop	Chicago, Illinois.
Auditor	J. H. Sturgis	Keokuk, Iowa.
Chief Engineer	Ed. M. Gilchrist	Keokuk, Iowa.
General Superintendent	C. M. Levey	Keokuk, Iowa.
Superintendent	W. E. Cunningham	Hannibal, Missouri.
Superintendent of Telegraph	W. A. Baker	Hannibal, Missouri.
General Freight Agent	Howard Elliott	St. Louis, Missouri.
Assistant General Freight Agent	D. O. Ives	St. Louis, Missouri.
General Passenger Agent	Howard Elliott	St. Louis, Missouri.
Assistant General Passenger Agent	J. H. Palmer	St. Louis, Missouri.
General Baggage Agent	E. A. Ladd	Chicago, Illinois.
General Attorney for Iowa	H. H. Trimble	Keokuk, Iowa.
Assistant Attorney for Iowa	Palmer Trimble	Keokuk, Iowa.
Superintendents for Iowa	None	
Division Superintendents for Iowa	None	

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line road named.	Miles of line for each road named.
	FROM—	TO—		
MAIN LINE— St. Louis, Keokuk & Northwestern R. R. Co.	Mt. Pleasant Junction, Iowa Keokuk, Iowa Moody, Missouri Hannibal, Missouri Louisiana, Missouri	Keokuk, Iowa West Quincy, Missouri Hannibal, Missouri Louisiana, Missouri St. Peters, Missouri	48.00 38.54 13.22 25.38 53.44	176.57
LINES OPERATED UNDER TRACKAGE RIGHTS— Quincy Bridge Co. and C., B. & Q. R. R. Hannibal & St. Joseph R. R. Co. Missouri, Kansas & Texas Railway Co. Chicago & Alton R. R. Co. Wabash R. R. Co. St. Louis Union Depot Co. Chicago, Burlington & Quincy R. R. Co.	West Quincy, Missouri West Quincy, Missouri Hannibal, Missouri Hannibal, Missouri Louisiana, Missouri St. Peters, Missouri Ferguson, Missouri Tayon Avenue, St. Louis, Mo. Mt. Pleasant Junction, Iowa	Quincy, Ill. Moody, Missouri Hannibal, Missouri Hannibal, Missouri Louisiana, Missouri Tryon Avenue, St. Louis, Mo. Cherry Street, St. Louis, Mo. Union Depot, St. Louis, Mo. Mt. Pleasant, Iowa	2.41 3.87 .42 .32 .44 31.71 10.61 .40 .90	51.23
Total mileage operated				227.80

Total mileage operated in Iowa, 52.04 miles.

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	Amount.
CAPITAL STOCK— Common	54,428	\$ 100.00	\$ 5,442,800.00	\$ 5,442,800.00	None.	
Total	54,428	\$ 100.00	\$ 5,442,800.00	\$ 5,442,800.00		

MANNER OF PAYMENT FOR CAPITAL STOCK.

Issued for purchase of property Issued for services	No. of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized.
	54,428	\$		
Total	54,428			

*The property of the St. Louis, Keokuk & Northwestern Railway Co. was sold under foreclosure of its mortgage October 15, 1887, and bought by this company from the purchaser in exchange for 40,000 shares of stock and its first mortgage bond for \$2,500,000. On June 17, 1889, the St. Louis, Keokuk & Northwestern Railroad Co. purchased the property of Mt. Pleasant & Keokuk Railroad Co., issuing in exchange 14,428 shares of stock and its first mortgage bond for \$1,442,800. The board of directors voted April 19, 1888, to pay \$100 to each of the five incorporators of the company, and authorized the president and secretary to issue one share of stock to each in payment thereof.

1. Amount of stock issued for dividends on earnings
2. Amount of stock per mile of road
3. Amount of stock representing road in Iowa
4. Amount of stock held in Iowa

None.
30,820.83
1,566,072.63
400.00

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS

CLASS OF BOND OR FUNDED DEBT.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	Date.	When payable.	INTEREST.	
	Date of issue.	When due.							Amount accrued during year.	Amount matured during year.
First mortgage bonds	Feb. 1, 1893.	Feb. 1, 1930.	\$ 4,300,000.00	\$ 4,300,000.00	\$ 4,300,000.00	\$ 768,500.00	Feb. 1, 1930.	Aug. 1, 1930.	\$ 231,421.01	\$ 188,161.01
Grand total			\$ 4,300,000.00	\$ 4,300,000.00	\$ 4,300,000.00	\$ 768,500.00			\$ 231,421.01	\$ 188,161.01

*To amount not exceeding \$250,000 per mile for each mile and fraction thereof of single track of its constructed main and branch lines of road, now or hereafter built by it, or acquired, and \$10,000 per mile additional for each mile of second track, when built; and also for such additional sum or sums of money not exceeding \$800,000 in aggregate, as may be required to construct its steel bridge across the Missouri River below St. Charles, Missouri, with the necessary approaches thereto, and to acquire terminal grounds and property, and facilities as aforesaid, in the city of St. Louis.

+First mortgage bonds No's 1 to 86 inclusive, for \$60,000 each, were issued, taking up bonds No's 1 and 2 for \$2,000,000, and \$601,840, respectively, which were issued for purchase of property as explained on preceding page, the balance, \$768,500 being received in cash.

Amount of funded debt representing road in Iowa \$ 1,021,000.00

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount matured during year.
Mortgage bonds	\$ 4,300,000.00	\$ 4,300,000.00	\$ 231,421.01	\$ 188,161.01
Total	\$ 4,300,000.00	\$ 4,300,000.00	\$ 231,421.01	\$ 188,161.01

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 236,783.62
Due from agents	11,457.12
Due from solvent companies and individuals	115,635.42
*Other cash assets (U. S. P. O. Dept.)	7,509.06
Balance—current liabilities	532,128.64
Total	\$ 903,605.86

*Materials and supplies on hand, \$ 115,501.30.

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Audited vouchers and accounts	\$ 745,530.18
Wages and salaries	45,734.97
Net traffic balances due to other companies, balance	94,732.07
Rentals due July 1	13,545.34
Miscellaneous	4,103.30
Total	\$ 903,605.86

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.	
		To Railroads.	To other Properties.	Miles.	Amount.
Capital stock	\$ 5,443,800.00	\$ 5,443,800.00		176.57	\$ 30,850.81
Bonds	4,300,000.00	4,300,000.00		176.57	24,352.95
Total	\$ 9,743,800.00	\$ 9,743,800.00		176.57	\$ 55,183.76

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	Capital stock.	Funded debt.	Current liabilities.	Total.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
St. Louis, Keokuk & Northwestern Railroad Co.	\$5,443,800.00	\$ 4,300,000.00	\$ 532,128.64	\$ 10,275,928.64	176.57	\$ 58,197.40

GRAND TOTAL FOR IOWA—

Capital stock	\$ 1,574,098.79
Funded debt	1,021,000.00
Current liabilities	159,940.30
Total	\$ 2,755,039.09
Miles	51.08
Rate per mile	\$ 53,841.80

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1889.	Total cost to June 30, 1890.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Charged to construction or equipment.			
CONSTRUCTION—						
Right of way other real estate.	\$		\$1,385,420.12	100.00	\$ 1,385,420.12	
Fences.			681.05		681.05	
Bridges and trestles.			321.00	13,880.44	13,902.43	
Buildings, furniture and fixtures.				718.31	718.31	
Engineering expenses.			13,148.08		13,148.08	
Telegraph line.			2,829.04		2,829.04	
Sidings and yard extensions.			9,151.96	2,370.05	11,522.01	
Road built by contract.			23,091.01		23,091.01	
Purchase of constructed road.			2,465,154.00	6,097,622.86	8,562,776.86	
Other items: Laying track.			32,195.27		32,195.27	
Total construction.			\$3,853,303.12	6,113,091.66	9,967,394.78	\$ 56,449.54
EQUIPMENT—						
Locomotives.				\$ 82,500.00	143,951.94	\$
Passenger cars.				46,200.00	46,200.00	
Baggage, express and postal cars.				16,500.00	16,500.00	
Combination cars.				4,500.00	4,500.00	
Freight cars.				104,953.00	104,953.00	
Other cars of all classes, pile driver sold.			275.00	10,476.00	10,751.00	
Couplers and air brakes.			2,160.00		2,160.00	
Total equipment.			\$ 63,215.04	355,120.00	418,445.04	\$ 2,339.89
Grand total cost construction, equipment, etc.			\$3,917,020.06	6,469,120.66	10,385,740.72	\$ 58,810.40
Total cost construction, equipment, etc., State of Iowa.			\$ 2,497,819.64	154,378.21	2,652,197.85	\$ 50,220.32

INCOME ACCOUNT.

Gross earnings from operation.	\$1,580,833.66	
Less operating expenses.	1,130,936.44	
Income from operation.		\$ 449,897.22
Total income.		\$ 449,897.22
DEDUCTIONS FROM INCOME—		
Interest on funded debt accrued.	\$ 231,421.01	
Interest on interest-bearing current liabilities accrued, not otherwise provided for.	42.35	
Taxes.	24,820.05	
Total deductions from income.		\$ 256,284.31
Net income.		\$ 193,612.91
Total.		\$ 103,612.91
Surplus from operations of year ending June 30, 1890.		103,612.91
Deficit on June 30, 1889.		70,743.46
		\$ 122,869.45
Deductions for the year.		255.33
Surplus on June 30, 1890.		\$ 122,613.92
Taxes paid in Iowa, \$5,313.15.		

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of repayments, etc.	Actual earnings.
PASSENGER—			
Total passenger revenue.	\$	\$	\$ 13,107.00
Mall.			1,361.50
Express.			884.10
Extra baggage and storage.			261.24
Other items.			32.11
Total passenger earnings.			\$ 15,596.94
FREIGHT—			
Total freight earnings.			\$ 48,843.17
Total passenger and freight earnings.			\$ 64,410.11
OTHER EARNINGS FROM OPERATION—			
Switching charges—balance.			\$ 1,322.08
Telegraph companies.			435.23
Rents from tracks, yards and terminals.			1,942.50
Rentals not otherwise provided for.			14.87
Total other earnings.			\$ 3,704.68
Total gross earnings from operation, Iowa.			68,114.79
Total gross earnings from operation, entire line.			\$1,580,833.66

STOCKS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.
Hannibal Union Depot Company	7,000.00		
Keokuk Union Depot Company	435.75		
Total	\$ 8,025.75		

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
Tracks— From Keokuk, Iowa, to Alexandria, Mo.		Keokuk & Western Railroad		\$ 3,500.00
Total				\$ 3,500.00

* OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	\$ 28,349.83	\$ 35,500.64	\$ 83,850.47
Renewals of rails	5,928.03	11,605.32	17,533.35
Renewals of ties	5,772.61	11,390.88	17,171.89
Repairs of bridges and culverts	7,065.79	15,007.35	22,073.14
*Repairs of fences, road-crossings, signs, and cattle guards	677.32	1,035.98	2,003.30
Repairs of buildings	1,849.02	3,500.27	5,439.29
Repairs of telegraph	655.41	1,283.09	1,938.50
Other expenses	11,735.27	22,974.20	34,709.47
Total	\$ 62,622.68	\$ 122,506.73	\$ 185,219.41
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	12,605.22	24,677.29	37,282.51
Repairs and renewals of passenger cars	13,766.15		13,766.15
Repairs and renewals of freight cars		35,714.23	35,714.23
*Shop Machinery, tools, etc.	73.51	143.62	217.43
Other expenses			
Total	\$ 26,444.88	\$ 60,535.44	\$ 86,980.32
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and round-housemen	22,837.71	44,709.56	67,547.27
Fuel for locomotives	27,167.66	55,186.26	82,353.92
Water-supply for locomotives	1,838.69	3,509.61	5,448.30
All other supplies for locomotives	5,113.06	15,886.88	24,001.94
Wages of other trainmen	23,437.50	45,335.53	68,463.03
All other train supplies	4,801.86	0,400.63	14,392.49
*Wages of switchmen, flagmen and watchmen			
Expense of telegraph, including train dispatchers and operators	5,849.83	11,452.24	17,302.07
Wages of station agents, clerks and laborers	19,090.70	38,545.57	57,636.27
Station supplies	1,591.85	3,116.26	4,708.23
Switching charges—balance		15,037.55	15,037.55
Car mileage—balance	14,647.63	78,873.04	93,520.67
Loss and damage	1,300.20	6,943.28	8,243.48
Injuries to persons	1,188.07	2,325.89	3,513.96
Quincy freight and passenger depot	3,067.24	6,064.76	9,072.00
St. Louis and Hannibal union depots	14,832.75		14,832.75
Other expenses, rent of engine	4,724.81	9,249.79	13,974.60
Proportion joint expense with Wabash R. R.	35,229.33	68,969.80	104,199.73
Total	\$ 189,131.49	\$ 412,330.73	\$ 601,471.22
GENERAL EXPENSES—			
Salaries of officers	4,658.23	9,110.45	13,777.68
Salaries of clerks	8,813.97	17,255.14	26,069.11
General office expenses and supplies	2,713.95	5,313.13	8,027.08
Agencies, including salaries and rent	5,020.09	9,827.84	14,847.93
Advertising and printing	19,817.52	2,960.16	22,777.68
Commissions	4,403.42		4,403.42
Insurance	871.64	1,706.42	2,578.06
Expense of traffic associations	548.51	1,073.82	1,622.33
Rents for tracks, yards and terminals	52,692.30	103,155.06	155,847.36
Legal expenses	2,050.58	4,014.43	6,065.01
*Stationery and printing			
Miscellaneous expenses	780.34	21.25	801.59
Proportion joint expense with Wabash R. R.	144.15	282.10	426.34
Total	\$ 102,514.70	\$ 194,750.79	\$ 297,265.49
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	62,622.68	122,506.73	185,219.41
Maintenance of equipment	26,444.88	60,535.44	86,980.32
Conducting transportation	189,131.49	412,330.73	601,471.22
General expenses	102,514.70	194,750.79	297,265.49
Grand total	\$ 380,713.75	\$ 790,222.69	\$ 1,170,936.44
Percentage of expenses to earnings, entire line.			71.54

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
OPERATING EXPENSES—STATE OF IOWA— (Divided on basis of train mileage.)			
Maintenance of way and structures	\$ 2,626.41	\$ 5,161.32	\$ 7,787.74
Maintenance of equipment	1,113.33	2,548.54	3,661.87
Conducting transportation	7,962.44	17,359.50	25,321.94
General expenses	4,515.87	6,515.01	10,830.88
Total	\$ 16,028.05	\$ 31,584.38	\$ 47,612.43
Percentage of expenses to earnings—Iowa			69.90

* Road crossings, signs and cattle guards charged to repairs of roadway.
 † Repairs of machinery and tools charged to work for which they are used.
 ‡ Wages of switchmen and flagmen at stations charged to wages of station agents, etc. Wages of flagmen and watchmen not at stations charged to repairs of roadway.
 § Printing included here, other than for advertising, covers tickets, passes and operating time cards.
 ¶ Stationery and printing, except as above, included under general office supplies.

1. Operating expenses per mile of road	\$ 4,280.46
2. Operating expenses per train mile	1.15
3. Proportion operating expenses and taxes for Iowa	51,432.47
4. Percentage of expenses to earnings	71.54
5. Net earnings per train mile .....	.1966
6. Percentage of net earnings to stock and debt	1.884
7. Percentage of net earnings to cost of road and equipment	1.864
8. Deficit June 30, 1889	70,743.46
9. Surplus June 30, 1890	122,613.92
10. Amount of its own stock owned by the company	None.

FENCING IN IOWA.

1. Miles of fencing in Iowa	45.05
2. Miles of unfenced road in Iowa	None.
3. Average cost of fencing per mile	\$ 304.00
4. Total cost	13,695.20
5. Miles of new fencing built during year	None.

RENTALS PAID.

RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
Tracks	Hannibal, Mo. West Quincy to Moody, Mo. West Quincy to Quincy, Ill. St. Peters to St. Louis, Mo.	Wabash Railroad Company Hannibal & St. Jo Railroad Company Quincy Bridge Company and C., B. & Q. R. R. Wabash Railroad Company	\$ 1,060.00 2,778.00 15,120.00 135,129.26	\$ 154,137.26
Yards	Hannibal, Mo.	Hannibal & St. Jo Railroad Company	\$ 1,711.00	\$ 1,711.00
Total				\$ 155,848.26
Total rentals				

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1899.	Total June 30, 1900.	YEAR ENDING JUNE 30, 1899.	
			Increase.	Decrease.
Cost of road.....	\$ 6,113,061.66	\$ 9,967,294.78	\$ 3,854,233.12	
Cost of equipment.....	353,129.99	418,445.94	65,316.94	
Stocks of other companies owned.....	8,025.75	8,025.75		
OTHER ASSETS:				
Material and supplies.....	81,063.66	115,501.36	34,437.70	
Grand total.....	\$ 6,558,210.07	\$10,509,267.83	\$ 3,951,057.76	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1899.	Total June 30, 1900.	YEAR ENDING JUNE 30, 1899.	
			Increase.	Decrease.
Capital stock.....	\$ 4,000,000.00	\$ 5,443,800.00	\$ 1,443,800.00	
Funded debt.....	2,500,000.00	4,300,000.00	1,790,000.00	
Current liabilities.....	7,600.49	562,128.64	550,729.04	
Accrued interest on funded debt not yet payable.....	64,240.00	107,500.00	43,260.00	
Insurance fund.....	2,213.93	3,225.27	1,011.34	
Profit and loss.....	70,743.40	122,613.92	193,356.38	
Grand total.....	\$ 6,558,210.07	\$10,509,267.83	\$ 3,951,057.76	

IMPORTANT CHANGES DURING THE YEAR.

Nothing to report.

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

American Express Company pays on a basis of pounds carried one mile with a guaranteed minimum.

MAILS.

No contracts.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

Pullman Palace Car Company furnishes sleeping cars, for which we pay mileage. The Pullman Company takes all receipts and maintains cars inside. The Railroad Company maintains them outside.

OTHER RAILROAD COMPANIES.

Contract with Chicago, Burlington & Quincy R. R. Co. for hauling their freight between Hannibal, Mo., and Quincy, Ill., at an arbitrary rate per car and per owl.

TELEGRAPH COMPANIES.

Western Union Telegraph Company. The railroad company takes fixed percentage of receipts at stations and other offices along its line of road.

OTHER CONTRACTS.

C. H. Shaver, news privileges on train.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.		Amount of mortgage per mile of line.	What equipped mortgaged.	What security mortgaged.	What security mortgaged.
	FROM—	TO—				
First mortgage.....	Mt. Pleasant June 30, In., Keokuk, Iowa.....	Keokuk, Iowa.....	48.09	All.....	All.....	All.....
	Keokuk, Iowa.....	West Quincy, Mo.....	20.54			
	Keokuk, Mo.....	Hannibal, Mo.....	13.22			
	Hannibal, Mo.....	Louisiana, Mo.....	25.28			
	Louisiana, Mo.....	St. Peters, Mo.....	53.44			

Terminal facilities in St. Louis see Funded Debt.

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers.....	8	\$ 16,280.01	\$ 6.56
General office clerks.....	55	30,505.80	1.77
Station agents.....	8	3,930.00	1.54
Other station men.....	19	10,184.40	1.44
Enginemen.....	9	9,714.47	3.60
Firemen.....	10	5,201.40	1.72
Conductors.....	10	13,484.99	2.30
Other trainmen.....	21	8,057.74	1.27
Machinists.....	11	8,277.00	2.42
Carpenters.....	20	7,783.62	1.50
Other shopmen.....	96	43,762.29	1.46
Section foremen.....	9	4,220.00	1.60
Other trackmen.....	13	4,461.60	1.10
Switchmen, flagmen and watchmen.....	3	1,644.90	1.77
Telegraph operators and dispatchers.....	2	1,200.00	1.92
Employees—account floating equipment.....			
All other employees and laborers.....	2	840.00	1.34
Total (including general officers)—Iowa.....	396	\$ 169,737.32	\$ 1.82
Less general officers.....	8	16,280.01	6.56
Total (excluding general officers)—Iowa.....	288	\$ 153,257.31	\$ 1.73
DISTRIBUTION OF ABOVE—			
General administration.....	63	\$ 46,975.81	\$ 2.40
Maintenance of way and structures.....	34	13,413.41	1.27
Maintenance of equipment.....	117	55,931.10	1.54
Conducting transportation.....	82	53,417.00	2.11
Total (including general officers)—Iowa.....	296	\$ 169,737.32	\$ 1.82
Less general officers.....	8	16,280.01	6.56
Total (excluding general officers)—Iowa.....	288	\$ 153,257.31	\$ 1.73
Total (including general officers)—entire line.....	921	\$ 443,474.57	\$ 1.55

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

As earnings and expenses are not kept for Iowa separate from Missouri it is impossible to furnish statistical information for Iowa, other than that furnished for the whole property.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	282,771
Number of passengers carried one mile.....	14,508,426
Average distance carried, miles.....	50.25
Total passenger revenue.....	\$ 311,351.45
Average amount received from each passenger.....	1.10.197
Average receipts per passenger per mile.....	.02.101
Estimated cost of carrying each passenger one mile.....	.03.289
Passenger earnings per mile of road.....	1.306.77
Passenger earnings per train mile.....	.06.314

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue.....	1,151,446
Number of tons carried one mile.....	135,094,988
Average distance haul of one ton, miles.....	111.3
Total freight revenue.....	\$ 1,100,217.81
Average amount received for each ton of freight.....	1.00.762
Average receipts per ton per mile.....	.888
Estimated cost of carrying one ton one mile.....	.681
Freight earnings per mile of road operated.....	5.093.14
Freight earnings per train mile.....	1.76.391

PASSENGER AND FREIGHT:

Passenger and freight revenue.....	\$ 1,471,569.26
Passenger and freight revenue per mile of road.....	6.459.01
Passenger and freight earnings.....	1,529,978.91
Passenger and freight earnings per mile of road.....	6.716.32
Gross earnings from operation.....	1,577,333.06
Gross earnings from operation per mile of road.....	6.924.30
Expenses.....	1,139,836.44
Expenses per mile of road.....	4.289.49

TRAIN MILEAGE:

Miles run by passenger trains.....	326,764
Miles run by freight trains.....	627,302
Miles run by mixed trains.....	30,574
Total mileage trains earning revenue.....	984,740

Miles run by switching trains.....	
Miles run by construction trains.....	79.46

Grand total train mileage..... 990,680

Mileage of loaded freight cars—north or east.....	11,394,317
Mileage of loaded freight cars—south or west.....	
Mileage of empty freight cars—north or east.....	2,938,413
Mileage of empty freight cars—south or west.....	
Average number of freight cars in train.....	22
Average number of loaded cars in train.....	17
Average number of empty cars in train.....	5
Average number of tons of freight in train.....	108.28
Average number of tons of freight in each loaded car....	6.25

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKES.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	2	7	7	Westinghouse...	2	Janney.
Freight.....	15	15	15	Westinghouse...		
Total.....	17	22	22			
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	10	10	10	Westinghouse...	10	Miller.
Combination passenger cars.....	1	1	1	Westinghouse...		
Baggage, express and postal cars.....	6	6	6	Westinghouse...		Miller, Janney.
Total.....	17	17	17			Miller 1 Jan'y ..
CARS IN FREIGHT SERVICE—						
Box cars.....	277	9	9	Westinghouse...	9	Janney.
Flat cars.....	38					
Stock cars.....	101	44	44	Westinghouse...	44	Janney.
Coal cars.....	49					
Total.....	465	53	53			
CARS IN COMPANY'S SERVICE—						
Caboose cars.....	14					
Other road cars—wrecking car.....	1					
Officers' coach.....	1	1	1	Westinghouse...	1	Janney.
Total.....	16	1	1			
Grand total.....	498	73	73		55 Jan'y, 15 Miller	

MILEAGE.

MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned by company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-ages rights.	Total mileage operated.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track.....	170.57	22.27				51.20	242.04		40.10	134.47
Miles of yard track, sidings and spurs.....							23.57		20.79	2.46
Total mileage operated (all tracks).....	170.57	22.27				51.20	265.61		60.89	136.93

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned by company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-ages rights.	Total mileage operated.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Iowa.....	51.08					51.08	51.08		40.10	10.98
Missouri.....	125.49					125.49	125.49			125.49
Illinois.....						2.41	2.41			
Total mileage operated (single track).....	176.57					176.57	176.57		40.10	136.47

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned by company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-ages rights.	Total mileage operated.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Iowa.....	51.08					51.08	51.08		40.10	10.98
Missouri.....	125.49					125.49	125.49			125.49
Illinois.....						2.41	2.41			
Total mileage owned (single track).....	176.57					176.57	176.57		40.10	136.47

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW TIES LAID DURING YEAR.

KIND.	Number.	Average price at distributing point.
White or Burr oak.....	10,399	38½¢.
Total.....	10,399	38½¢.

CONSUMPTION OF FUEL BY LOCOMOTIVES.

LOCOMOTIVES.	Tons of coal bituminous.	Wood, cords soft.	Total fuel consumed—tons.	Miles run.	Av. pounds consumed per mile.
Average cost at distributing point.....	\$ 1.58	\$ 1.10			

Not kept separate for Iowa.

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.		ALIGNMENT.			PROFILE.				
FROM—	TO—	MILES.	Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Length of level line—miles.	Number.	Sum of ascents—feet.	Aggregate length of ascending grades—miles.
Keokuk, Iowa.....	Mt. Pleasant, Iowa.....	49.05	53	0.00	39.00				
This road runs over the C., B. & Q. track from Mt. Pleasant Junction, Keokuk, Iowa.....	Mt. Pleasant, Iowa.....	95	105	28.46	100.02	125.46	3	30	1.78
Keokuk, Iowa.....	St. Louis, Missouri.....	178.75	195						
(Includes nine st. line)									
St. Louis, Keokuk & Northwestern R. R. Co. runs over:									
H. & St. Jo track.....		3.87							
M. K. & T. R. Y. track.....		7.74							
C. & A. R. R. track.....		4.44							
Wabash R. R. track.....		40.81							
Q. & N. B. & Q. R. R. track.....		2.41							
Q. & N. B. & Q. R. R. track.....		2.41							
Total.....		227.86	250	37.46	139.11	125.46			

* No level rates of this branch.

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Wooden.....	12	142	433	575
Total.....	12			575
TRESTLES.....	57	16	484	5,819
OVERHEAD HIGHWAY CROSSINGS—				
Bridges.....				1
Height of lowest above surface of rail, feet.....				16
Trestles.....				1
Height of lowest above surface of rail, feet.....				22

GAUGE OF TRACK—

Four feet, eight and one half inches; 51.08 miles.

TELEGRAPH.

Owned and operated by company making this report, miles of line, 52.04; miles of wire, 80.96.

Owned by another company, but located on property of road making this report:

Keokuk & Western Railroad Company and Western Union Telegraph Company
miles of line, 2.99; miles of wire, 5.98.

Information for Iowa:

No. 11. For cost, see cost of road, equipment and permanent improvements.
Nos. 1 to 10. No land grant.

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars:

Anglo-American Provision Co.	Merchants Despatch.
Armour Refrigerator Line.	Mattoon Manufacturing Co.
American Refrigerator Transit Co.	Mather Horse & Stock Car Co.
American Live Stock Transportation Co.	National Despatch.
Arms Palace Horse Car Line.	National Linseed Oil Co.
Anstett Refrigerator Line.	Nelson Morris & Co.
American Cotton Oil Co.	Pierless Refrigerator Co.
American Transportation Co.	Pennsylvania Refrigerator Co.
Allerton Southwestern Refrigerator Line.	Post, Martin & Co.
American Tank Line.	Red Line.
Armour, Oudaly Refrigerator Line.	Railroad Equipment Co.
Blue Line.	W. P. Rend & Co.
Cupple's S. Wooden Ware Co.	Star Union Line.
Canada Cattle Car Co.	St. Louis Refrigerator Line.
California Fruit Line.	Street's Stable Car Line.
California Fruit Transportation Co.	Schofield, Schimer & Teager.
Empire Line.	Swift's Refrigerator Line.
Elsworth, J. W. & Co.	Southern Iron Car Co.
Eric Despatch.	Southern Cotton Oil Co.
Green Line.	St. Charles Car Co.
Iron Car Express.	Trans-Continental Transportation Co.
Joliet Steel Co.	Tiffany Refrigerator Co.
Jacob Dold Packing Co.	Union Line.
Keystone Palace Horse Car Co.	Union Tank Line.
Kansas City Packing & Chase Frig. Co.	White Line.

What provision, if any, has been made by this company for the payment of its funded debt?

None.

What station houses, stock yards, or other terminal facilities does this company use for which it pays a rental? Name the parties to whom such property belongs.

Quincy, Ill., freight and passenger depots and tracks, owned by Chicago, Burlington & Quincy Railroad; Hannibal, Mo., passenger depot and tracks owned by Hannibal Union Depot Company; Hannibal, Mo., freight depot and tracks owned by Hannibal & St. Jo Railroad; St. Louis, Mo., freight depot and tracks owned by Wabash Railroad; St. Louis, Mo., Passenger and freight depots and tracks owned by Terminal Railroad Association.

Name all the associations to which this road is a party, whose object is the regulation or control of passenger and freight traffic.

Inter-State Commerce Railway Association.

Northwestern Freight Association.

Western Passenger Association.

Western Classification Committee.

Western Railway Weighing Association and Inspection Bureau.

STATE OF IOWA, } ss.
COUNTY OF LEE, }

We, the undersigned, C. M. Levey, General Superintendent, and J. H. Sturgis, Auditor, of the St. Louis, Keokuk & Northwestern R. R. Co., on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

C. M. LEVEY,

General Superintendent.

J. H. STURGIS,

Auditor.

Subscribed and sworn to before me this 10th day of January, 1891.

[SEAL.]

J. H. STURGIS,

Notary Public.

ANNUAL REPORT

OF THE

CHICAGO, IOWA & DAKOTA RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
 Page 7. Give the names of your attorneys in Iowa.
 Superintendents for Iowa.
 Division superintendents for Iowa.
 Page 11. Total mileage operated in Iowa.
 Page 13. Total mileage in Iowa.
 Page 17. 1—Amount of stock issued for dividends on earnings.
 2—Amount of stock per mile of road.
 3—Amount of stock representing road in Iowa.
 4—Amount of stock held in Iowa.
 Page 19. Amount of funded debt representing road in Iowa.
 Page 27. Grand total for Iowa.
 Page 31. Taxes paid in Iowa.
 Page 43. 1—Operating expenses per mile of road.
 2—Operating expenses per train mile.
 3—Proportion of operating expenses and taxes for Iowa.
 4—Percentage of expenses to earnings.
 5—Net earnings per train mile.
 6—Percentage of earnings to stock and debt.
 7—Percentage of earnings to cost of road and equipment.
 8—Surplus at the commencement of the year.
 9—Surplus at the close of the year.
 10—Amount of its own stock owned by the company.
 Page 46. Fencing in Iowa.
 1—How many miles of fencing on your road in Iowa?
 2—How many miles of unfenced road in Iowa?
 3—What is the average cost per mile of fencing?
 4—What is the total cost of the same?
 5—How many miles of new fencing built during the year?

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names of and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890.

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi river bridge at..... for the year ending June 30, 1890.

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Tonnage crossing Missouri river bridge at..... for the year ending June 30, 1890.

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Page 66. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.

Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANT.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
 2—State the number of acres yet to issue to your company from congressional grants.
 3—State the average price at which these lands have been sold or contracted by the company.
 4—State the number of acres sold.
 5—State the amount received from sales.
 6—State the amount unpaid on outstanding contracts.
 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
 8—State the amount expended in sale and management of lands.
 9—State the amount of taxes paid on lands.
 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
 11—The cost and actual present cash value of road and equipment including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business.
- Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?
 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.
 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

No answers were received to the above list of questions.

HISTORY.

Name of common carrier making this report:
 Chicago, Iowa & Dakota Railway Company.

Date of organization:
 May 20, 1881.

Under laws of what Government, State or Territory organized? If more than one name all. Give reference to each statute and all amendments thereof:
 General incorporation laws of the State of Iowa.

ORGANIZATION.

NAME OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
John Porter.....	Eldora, Iowa.....	2d Wednesday in June, 1891.
W. S. Porter.....	Eldora, Iowa.....	2d Wednesday in June, 1891.
J. H. Smith.....	Eldora, Iowa.....	2d Wednesday in June, 1891.
J. D. Newcomer.....	Eldora, Iowa.....	2d Wednesday in June, 1891.
Martin Pritchard.....	Alden, Iowa.....	2d Wednesday in June, 1891.
H. N. Brockway.....	Garner, Iowa.....	2d Wednesday in June, 1891.
David Secor.....	Winnebago City, Minn.....	2d Wednesday in June, 1891.

Total number of stockholders at date of last election:
 Twenty-one.

Date of last meeting of stockholders for election of directors:
 2d Wednesday in June, 1890.

Give post-office address of general office:
 Eldora, Iowa.

Give post-office address of operating office:
 Eldora, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	John Porter.....	Eldora, Iowa.
Vice-President.....	David Secor.....	Eldora, Iowa.
Secretary.....	J. D. Newcomer.....	Eldora, Iowa.
Treasurer.....	H. N. Brockway.....	Eldora, Iowa.
Attorney, or General Counsel.....	C. E. Allbrook.....	Eldora, Iowa.
Auditor.....	W. S. Porter.....	Eldora, Iowa.
General Manager.....	John Porter.....	Eldora, Iowa.
Assistant General Manager.....	W. S. Porter.....	Eldora, Iowa.
Superintendent of Telegraph.....	W. L. Alvey.....	Eldora, Iowa.
General Freight Agent.....	W. S. Porter.....	Eldora, Iowa.
General Passenger Agent.....	W. S. Porter.....	Eldora, Iowa.
General Ticket Agent.....	W. S. Porter.....	Eldora, Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Chicago, Iowa & Dakota R'y.....	Eldora Junction..	Alden.....	26.50	.....

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK—						
Common	1,674	\$ 100.00		\$ 167,400.00		
Preferred	778	100.00		77,800.00		
Total	2,452			\$ 245,200.00		

MANNER OF PAYMENT FOR CAPITAL STOCK.

	No. of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized.	REMARKS.
ISSUED FOR CONSTRUCTION—					
Common			1,674		
Preferred			778		
Total			2,452		

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, ETC.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	INTEREST.		
	Date of issue.	When due.					When payable.	Amount accrued during year.	Amount matured during year.
Six per cent first mortgage gold bonds	Dec. 1, 1892	Dec. 1, 1902	\$ 1,200,000.00	\$ 387,000.00		\$ 607,000.00	June and Dec.	\$ 20,850.00	\$ 21,850.00

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount matured during year.
Mortgage bonds	\$ 387,000.00	\$ 387,000.00	\$ 20,850.00	\$ 21,850.00

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 2,159.77
Due from agents	792.09
Balance—current liabilities	26,454.83
Total	\$ 29,406.29

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Loans and bills payable	\$ 2,461.91
Wages and salaries	2,572.19
Net traffic balances due to other companies	852.19
Matured interest coupons unpaid (including coupons due July 1)	23,820.00
Total	\$ 29,406.29

RECAPITULATION.
FOR MILEAGE OWED BY ROAD MAKING THIS REPORT.

ACCOUNT.	TOTAL AMOUNT OUTSTANDING.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To railroads.	To other properties.	Miles.	Amount.	
Capital stock	\$ 245,300.00	\$ 245,300.00	.....	25.50	\$ 9,352.00	
Bonds	387,000.00	387,000.00	.....	25.50	15,000.00	
Total	\$ 642,300.00	\$ 642,300.00	.....	.....	\$ 24,352.00	

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.				Total cost to June 30, 1889.	Total cost to June 30, 1890.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Charged to construction or equipment.	Not included in operating expenses.			
CONSTRUCTION—							
Right of way					10,673.83		
Other real estate					4,102.38		
Fences					7,002.21		
Grading and bridge and culvert masonry					104,221.92		
Bridges and trestles					18,298.15		
Rails					111,251.28		
Ties					28,722.14		
Other superstructure					7,182.74		
Buildings, furniture, and fixtures					18,537.86		
Shop machinery and tools					15,685.90		
Engineering expenses					10,809.50		
Interest during construction					0,934.46		
Telegraph line					800.00		
Sidings and yard extensions					4,086.10		
Terminal facilities and elevators					0,220.46		
Ordination					8,707.92		
Other items					10,207.91		
Total construction					284,073.68		10,719.87
EQUIPMENT—							
Locomotives					17,116.75		
Passenger cars					3,759.00		
Combination cars					3,450.00		
Freight cars					5,784.00		
Total equipment					30,109.75		1,132.85
Grand total cost construction, equipment, etc.					314,093.43		11,852.72
Total cost construction, equipment, etc., for State of Iowa.					314,093.43		11,852.72

EXPLANATORY REMARKS.

The total cost of this road as shown on the preceding page does not show the actual cost of road for the reason there is a large account in litigation, which when settled and carried to their respective accounts of construction, will naturally increase the cost of same, and all bonds and stock issued, viz: Bonds, \$307,000; common stock, \$107,400; preferred stock, \$77,800; as shown by this report was issued to the Iowa Railway and Construction Company under contract between this (Chicago, Iowa & Dakota Railway) and said construction company for account of building and equipping the line of railway, contract bearing date, April 5, 1882.

INCOME ACCOUNT.

Gross earnings from operation	\$	43,743.60
Less operating expenses		30,392.10
Income from operation	\$	4,351.41
Total income	\$	4,351.41
DEDUCTIONS FROM INCOME—		
Interest on funded debt (accrued)	\$	23,820.60
Taxes		1,809.51
Total deduction from income	\$	25,630.11
Deficit	\$	21,272.30
Deficit from operations of year ending June 30, 1890.	\$	21,272.30
Deficit on June 30, 1889.		22,690.65
Deficit on June 30, 1890.		43,962.95

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, 10% of receipts, etc.	Actual earnings.
PASSENGER—			
Passenger revenue	\$ 5,477.34		\$ 5,477.34
Total passenger revenue			5,477.34
Mail	1,129.45		1,129.45
Express	577.75		577.75
Total passenger earnings			7,184.44
FREIGHT—			
Freight revenue	36,283.69		36,283.69
Total passenger and freight earnings			43,468.13
OTHER EARNINGS FROM OPERATION—			
Car mileage—balance	275.47		275.47
Total other earnings			275.47
Total gross earnings from operation, Iowa			43,743.60

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURE—			
Repairs of roadway.....	1,051.20	5,853.00	7,804.80
Renewals of rails.....	155.64	556.89	742.53
Renewals of ties.....	157.10	471.32	628.42
Repairs of bridges and culverts.....	315.45	946.36	1,261.81
Repairs of fences, road-crossings, signs, cattle guards and stock yards.....	314.71	944.15	1,258.86
Repairs of buildings.....	650.20	1,608.89	2,259.18
Other expenses.....	659.86	1,976.58	2,635.44
Total.....	\$ 4,130.25	\$ 12,417.79	\$ 16,557.04
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	150.24	450.82	601.06
Repairs and renewals of passenger cars.....	986.73	2,960.19	2,946.92
Repairs and renewals of freight cars.....	14.98	44.05	59.03
Other expenses.....	302.47	1,177.43	1,569.90
Total.....	\$ 1,544.42	\$ 4,633.39	\$ 6,177.81
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and roundhouse-men.....	567.20	1,701.63	2,268.83
Fuel for locomotives.....	727.63	2,182.61	2,910.14
Water-supply for locomotives.....	135.25	405.74	540.99
All other supplies for locomotives.....	43.88	131.62	175.50
Wages of other trainmen.....	338.56	1,075.69	1,414.25
All other train supplies.....	18.06	54.20	72.34
Wages of station agents, clerks and laborers.....	694.79	2,084.38	2,779.17
Station supplies.....	44.12	133.37	177.49
Car mileage—Balance.....	8.51	25.55	34.06
Loss and damage.....	101.97	305.10	407.87
Other expenses.....	306.62	919.85	1,226.47
Total.....	\$ 3,006.51	\$ 9,019.60	\$ 12,026.11
GENERAL EXPENSES—			
Salaries of officers.....	908.12	2,904.37	3,962.49
Expense of traffic associations.....	73.21	219.63	292.84
Legal expenses.....	12.68	38.07	50.75
Other general expenses.....	73.70	221.36	295.15
Total.....	\$ 1,157.80	\$ 3,473.43	\$ 4,631.23
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	4,130.25	12,417.79	16,557.04
Maintenance of equipment.....	1,544.42	4,633.39	6,177.81
Conducting transportation.....	3,006.51	9,019.60	12,026.11
General expenses.....	1,157.80	3,473.43	4,631.23
Grand total.....	\$ 9,847.98	\$ 29,544.21	\$ 39,392.19
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....	4,130.25	12,417.79	16,557.04
Maintenance of equipment.....	1,544.42	4,633.39	6,177.81
Conducting transportation.....	3,006.51	9,019.60	12,026.11
General expenses.....	1,157.80	3,473.43	4,631.23
Total.....	\$ 9,847.98	\$ 29,544.21	\$ 39,392.19
Percentage of expenses to earnings—Iowa.....			90.05

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road.....		\$ 284,076.58		
Cost of equipment.....		30,020.70		
Profit and loss.....		43,902.75		
Grand total.....		\$ 357,400.00		

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	Increase, year ending June 30, 1890.	Decrease, year ending June 30, 1890.
Capital stock.....		\$ 245,200.00		
Funded debt.....		307,000.00		
Current liabilities.....		36,454.83		
Grand total.....		\$ 688,654.83		

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

American Express Company pay by the hundred pounds of freight carried, also pay part of messenger service.

MAILS.

Railway mail service pay by the mile. Payment varies according to weight of mails carried.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

Cannot answer.

OTHER RAILROAD COMPANIES.

Unable to answer.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.		Miles.	Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—					
First mortgage bonds ..	Eldora Junct ..	Aldea ..	36.50	\$ 15,000.00	All ..	All ..	None.

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers.....	2	\$ 3,200.00	\$ 5.11
General office clerks.....	1	792.49	2.40
Station agents.....	5	2,779.17	1.78
Enginemen.....	18	2,060.00	3.29
*Firemen.....	1	208.83	.67
Conductors.....	1	720.00	2.30
Other trainmen.....	10	714.25	1.14
*Section foremen.....	3	1,710.00	1.82
*Other trackmen.....	16	6,200.00	1.25
Total (including general officers).....	33	\$ 18,444.74	\$ 19.76
Less general officers.....	2	3,200.00	5.11
Total (excluding general officers).....	31	\$ 15,244.74	\$ 14.65
DISTRIBUTION OF ABOVE:			
General administration.....		3,902.49	
Maintenance of way and structures.....		7,970.00	
Conducting transportation.....		6,482.25	
Total (including general officers).....		\$ 18,444.74	
Less general officers.....		3,200.00	
Total (excluding general officers).....		\$ 15,244.74	

* For one fourth year pay \$2.00.

* These two items are charged in other places in this report, such as repairs, tracks, etc. The compensation is arrived at by taking the average number of men employed by the standard prices paid them.

PASSENGER, FREIGHT AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:			
Number of passengers carried earning revenue.....	15,804		
Number of passengers carried one mile.....	169,180		
Average distance carried.....	16.794		
Total passenger revenue.....		\$	5,477.34
Average amount received from each passenger.....			34.637
Average receipts per passenger per mile.....			33.247
Estimated cost of carrying each passenger one mile.....			35.821
Passenger earnings per mile of road.....			271.59
Passenger earnings per train mile.....			79.978
FREIGHT TRAFFIC:			
Number of tons carried of freight earning revenue.....	26,754		
Number of tons carried one mile.....	947,490		
Average distance haul of one ton.....	12.980		
Total freight revenue.....		\$	26,283.60
Average amount received for each ton of freight.....			1,35.620
Average receipts per ton per mile.....			19.441
Estimated cost of carrying one ton one mile.....			38.502
Freight earnings per mile of road.....			1,360.10
Freight earnings per train mile.....			1,34.227
PASSENGER AND FREIGHT:			
Passenger and freight revenue.....		\$	41,760.93
Passenger and freight revenue per mile of road.....			1,575.88
Passenger and freight earnings.....			43,498.13
Passenger and freight earnings per mile of road.....			1,640.30
Gross earnings from operation.....			43,468.13
Gross earnings from operation per mile of road.....			1,640.30
Expenses.....			20,202.10
Expenses per mile of road.....			1,486.49
TRAIN MILEAGE:			
Miles run by passenger trains.....	8,983		
Miles run by freight trains.....	25,331		
Miles run by mixed trains.....	35,914		
Total mileage trains earning revenue.....			35,934

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight origina- lized on this road, whole tons.	Freight received from connect- ing roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain	8,191	42	8,233	30.77
Flour		403	403	1.50
Hay	109		109	.40
PRODUCTS OF ANIMALS—				
Live stock	4,181		4,181	15.62
Other packing-house products—salt		485	485	1.81
PRODUCTS OF MINES—				
Anthracite coal		3,991	3,991	14.91
Bituminous Coal	1,463	54	1,517	5.67
Stone, sand and other like articles				
PRODUCTS OF FOREST—				
Lumber		2,943	2,943	8.76
MANUFACTURES—				
Petroleum and other oils		21	21	.07
Cement, brick and lime		102	102	.31
MERCHANDISE	2,841	1,576	4,417	16.56
MISCELLANEOUS—				
Other commodities not mentioned above	288	574	862	3.22
Total tonnage in Iowa	17,073	9,681	26,754	100

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUP- LER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger	1	1		None		None.
Freight	1	1		None		None.
Total	2	2				
CARS IN PASSENGER SERVICE—						
First-class passenger cars	1	1				
Combination passenger cars	1	1				
Total	2	2				
CARS IN FREIGHT SERVICE—						
Box cars	14	14		None		
Flat cars	14	14		None		
Stock cars	14	14		None		
Coal cars	10	10		None		
Total	16	16				
Total owned	20	20				
Grand total	20	20				

MILEAGE.
MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of prop- erty own- ed by com- pany.	Line operated under lease.	Line operated under con- tract, etc.	Line operated under track- age rights.	Total mileage operated.	New line con- structed dur- ing year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track	26.30	2.50					28.80			26.30
Miles of yard track, sidings and spurs										2.50
Total mileage operated (all tracks)							28.80			28.80

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of prop- erty own- ed by com- pany.	Line operated under lease.	Line operated under con- tract, etc.	Line operated under track- age rights.	Total mileage operated, excluding trackage rights.	New line con- structed dur- ing year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Iowa	26.30	2.50					28.80			26.30
Total mileage operated (single track)							28.80			26.30
Chicago, Iowa & Dakota	26.30						26.30			26.30
Total mileage owned (single track)							26.30			26.30

REPORT OF RAILROAD COMMISSIONERS.

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW TIES LAID DURING YEAR.

KIND.	Number.	Average price at distributing point.
Cedar.....	1,282	.49c
Total.....	1,282	.49c

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal bituminous.	Cords of wood soft.	Total fuel consumed—tons.	Miles run.	Average lbs. consumed per mile.
Passenger.....	1,180	64	1,212	350.34	67.5
Freight.....					
Total.....	1,180	64	1,212	350.34	67.5
Average cost at distributing point.....			2.40		

CHARACTERISTICS OF ROAD.

Unable to answer questions under this head.

BRIDGES, TRETTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Iron.....	1	50	50	50
Wooden.....	27	16	208	1,380
Combination.....	2	140	154	294
Total.....	30	206	412	1,724

OVERHEAD RAILWAY CROSSINGS—

Bridges..... 1

GAUGE OF TRACK—

Four feet, eight and one half inches; 26½ miles.

TELEGRAPH.

Miles of line, 26.50; miles of wire, 26.50. Railroad operates same for use of wire for company business. All revenue going to the Western Union Telegraph Company.

STATE OF IOWA.
COUNTY OF HARDIN. ss.

We, the undersigned, John Porter, President, and W. S. Porter, Auditor, of the Chicago, Iowa & Dakota Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

JOHN PORTER,
President.

W. S. PORTER
Auditor.

Subscribed and sworn to before me this 1st day of December, 1890.
(SEAL.)

W. J. MOIR,
Notary Public.

ANNUAL REPORT

OF THE

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
 Page 7. Give the names of your attorneys in Iowa.
 Superintendents for Iowa.
 Division superintendents for Iowa.
 Page 11. Total mileage operated in Iowa.
 Page 13. Total mileage in Iowa.
 Page 17. 1—Amount of stock issued for dividends on earnings.
 2—Amount of stock per mile of road.
 3—Amount of stock representing road in Iowa.
 4—Amount of stock held in Iowa.
 Page 19. Amount of funded debt representing road in Iowa.
 Page 27. Grand total for Iowa.
 Page 33. Taxes paid in Iowa.
 Page 45. 1—Operating expenses per mile of road.
 2—Operating expenses per train mile.
 3—Proportion of operating expenses and taxes for Iowa.
 4—Percentage of expenses to earnings.
 5—Net earnings per train mile.
 6—Percentage of earnings to stock and debt.
 7—Percentage of earnings to cost of road and equipment.
 8—Surplus at the commencement of the year.
 9—Surplus at the close of the year.
 10—Amount of its own stock owned by the company.
 Page 46. Fencing in Iowa.
 1—How many miles of fencing on your road in Iowa?
 2—How many miles of unfenced road in Iowa?
 3—What is the average cost per mile of fencing?
 4—What is the total cost of the same?
 5—How many miles of new fencing built during the year?

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

- 2—Average number of tons in cars when in less than car lots.
 3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.
 4—Give the names and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890:
 a—Total receipts for freight forwarded to points outside the State.
 b—Total receipts for freight received from points outside the State.
 c—Total receipts for freight forwarded to points within the State.
 d—Total receipts for freight received from points within the State.
 e—Total receipts from passengers destined to points outside the State.
 f—Total receipts from passengers from points outside the State.
 g—Total receipts from passengers destined to points within the State.
 h—Total receipts from passengers from points within the State.

- 5—Total amount received for local freight.
 6—Total amount received for through freight.
 7—Number of tons of local freight carried.
 8—Total amount received from freight originating in Iowa and passing outside the State.
 9—Total amount received from freight originating outside the State and destined to points in Iowa.
 10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?
 11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?
 12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?
 13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?
 14—What per cent of freight received at each station on your road is local and what per cent interstate?
 15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?
 16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?
 17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?
 18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?
 19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890:
 East bound, number of tons
 West bound, number of tons
 Total tons

Tonnage crossing the Missouri river bridge at for the year ending June 30, 1890:
 East bound, number of tons
 West bound, number of tons
 Total tons

- Page 69. Under heading "State or Territory" insert Iowa.
 Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.
 Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
 2—State the number of acres yet to ensue to your company from congressional grants.
 3—State the average price at which these lands have been sold or contracted by the company.
 4—State the number of acres sold.
 5—State the amount received from sales.
 6—State the amount unpaid on outstanding contracts.
 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1896.
 8—State the amount expended in sale and management of lands.
 9—State the amount of taxes paid on lands.
 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
 11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business.
- Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?
 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.
 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

The above questions relating particularly to the State of Iowa, will be answered to the best of our ability in a supplemental report, which will be forwarded as soon as possible.

J. P. WHALING,
General Auditor.

HISTORY.

Name of common carrier making this report:
 Chicago, Milwaukee & St. Paul Railway Company.

Date of organization:
 May 5, 1863.

Under laws of what Government, State or Territory organized? If more than one name all; give reference to each statute and all amendments thereof:
 Wisconsin.

If a re-organized company, give name of original corporation, and refer to laws under which it was organized:

Formed on a foreclosure of a portion of the La Crosse & Milwaukee Railroad Company. Organized under the revised statutes of Wisconsin of 1858, chapter 79, section 33.

SUPPLEMENTARY REPORT

OF THE

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

ADDITIONAL INFORMATION REQUESTED BY THE COMMISSION.

Page 5. Stockholders in Iowa. Eight in number.

Page 7. The company has no attorneys in State of Iowa in its regular employ, but when suits are brought against the company it employs attorneys in different parts of the State to attend to such suits as occasion may require, for which services they receive such reasonable compensation as may be agreed upon or as is usual between attorney and client.

Page 7. No superintendent for Iowa alone.

Page 7. Six division superintendents for Iowa as follows: C. A. Goodnow, Marion, Iowa; J. B. Cable, Kansas City, Mo.; L. B. Beardsley, Sioux City, Iowa; J. W. Stapleton, Dubuque, Iowa; J. R. Williams, Minneapolis, Minn.; C. A. Cosgrove, Mason City, Iowa.

Page 11. Mileage operated in Iowa. 1,351.27.

Page 13. No leased mileage in Iowa.

Page 17, question 1. None.

Page 17, question 2. Amount of stock per mile of road. \$10,008.73.

Page 17, question 3. Amount of stock representing road in Iowa (proportional). \$16,944,211.25.

Page 17, question 4. Amount of stock held in Iowa. \$12,600.

Page 19. Amount of funded debt representing the road in Iowa (proportional). \$34,513,175.42.

Page 27. Grand total stock and debt, Iowa (proportional). \$51,457,386.67.

Page 33. Taxes paid in Iowa (actual). \$294,900.02.

Page 45, question 1. Operating expenses per mile. \$2,901.06.

Page 45, question 2. Operating expenses per revenue train mile (excluding taxes). \$3.81.

Page 45, question 3. Proportion of operating expenses and taxes for Iowa (taxes actual). \$4,711,313.75.

Page 45, question 4. Per cent of expenses to earnings (excluding taxes). 61.94.

Page 45, question 5. Net earnings per revenue train mile (excluding taxes). \$1.28.

Page 45, question 6. Per cent of earnings to stock and debt. .0433.

Page 45, question 7. Per cent of earnings to cost of road and equipment. .0497.

Page 45, question 8. Surplus at commencement of year (proportional). \$422,222.30.

Page 45, question 9. Surplus at close of year (proportional). \$664,388.70.

Page 45, question 10. Amount of the company's stock owned by the company. None.

Page 46, question 1. Fencing in Iowa. 2,296 miles.

Page 46, question 2. Unfenced in Iowa. 405 miles.

Page 46, question 3. Average cost of fencing. \$234 per mile.

Page 46, question 4. Total cost of fencing. \$514,304.

Page 46, question 5. New fencing built during year. 294 miles.

PASSENGER EQUIPMENT.

Page 66, question 1. Average tons freight in car lots. 9.33 tons.
 Page 66, question 2. Average tons freight in less than car lots. 9.33 tons.
 Page 66, question 3. Average tons freight that can be handled by axle ton engine 225 tons.
 Page 66, question 4-9. We have no records showing the information here requested.
 Page 66, question 5. Same as above.
 Page 66, question 6. Same as above.
 Page 66, question 7. Same as above.
 Page 66, questions 8-10. The following statement gives all the information we have on the subjects covered by these questions:

FREIGHT AND PASSENGER EARNINGS YEAR 1890.

	Freight earnings.	Passenger earnings.	Freight and passenger earnings.
Between points in Iowa.....	\$ 625,561.30	\$ 772,675.33	\$ 1,398,236.63
From Iowa points to points without the State.....	1,371,610.06	161,276.19	1,532,886.25
From points without the State to Iowa points.....	878,792.09	184,860.13	1,063,652.22
On traffic passing through Iowa.....	1,865,240.46	153,153.38	2,018,393.84
Total.....	\$ 5,100,598.91	\$ 1,271,865.04	\$ 6,372,463.95

Page 64. Tonnage crossing Mississippi river bridge—

At Savannah, east bound.....	1,084,523
At Savannah, west bound.....	765,521
Total.....	1,849,044
At Prairie du Chien, east bound.....	248,044
At Prairie du Chien, west bound.....	250,221
Total.....	498,265
Grand total.....	2,347,309

Page 64. Tonnage crossing Missouri river bridge—

At Kansas City, east bound.....	242,604
At Kansas City, west bound.....	180,796
Total.....	423,400

Page 78, question 1. Congressional lands. 372,383.27 acres received.

Page 78, question 2. Congressional lands. 1,000 acres yet to land.

Page 78, question 3. Average price sold or contracted for. \$4.87 per acre.

Page 78, question 4. Number of acres sold. 369,498.52.

Page 78, question 5. Received from sales. \$1,803,303.04.

Page 78, question 6. Amount unpaid. \$21,344.37.

Page 78, question 7. Gross amount received. \$1,900,462.98.

Page 78, question 8. Expense of sales. \$147,500.12.

Page 78, question 9. Taxes paid on lands. \$53,128.00.

Page 78, question 10. Amount realized above expenses and taxes. \$1,566,900.25.

Page 78, question 11. It is not possible to state the present cash value of the property.

Page 80, question 1. Wisconsin Valley Division bonds are payable one per cent annually. Dubuque Division bonds are payable one per cent annually. Income sinking fund convertible bonds are payable four per cent annually.

Page 80, question 2. Please see page 47 of regular report; list is given.

Page 80, question 3. Inter-State Commerce Railway Association, Western Freight Association, Western and Northwestern Division, Southwestern Division, Railway Weighing Association and Inspection Bureau, Joint Rate Inspection Bureau, Western Classification Committee, Car Service Association, Western States Passenger Association.

Page 80, question 4. Canada Southern Line, Commercial Express Line, Erie Dispatch Line, Great Eastern Line, Hoosier Tunnel Line, Red Line, Milwaukee and Michigan Line, West Shore Line.

DESCRIPTION OF EQUIPMENT.	HOW HEATED.						HOW LIGHTED.	
	Total number.	Steam heat.	Baker heater.	Searles heater.	Johnson boiler Baker heater.	Spear's heater.	By electrically.	By oil lamps.
Coalburners.....	236	114	36	.....	3	104	27	210
Business cars.....	12	.....	12	.....	.....	.....	12	12
Baggage, mail and express.....	236	78	52	.....	.....	100	14	222
Passenger cars.....	54	.....	52	.....	.....	.....	18	36
Shipping cars.....	10	.....	10	.....	.....	.....	5	5
Logging cars.....	11	.....	10	.....	.....	.....	.....	9
Parlor cars.....	10	.....	.....	.....	.....	10	.....	10
Narrow gauge.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	920	287	111	1	3	207	56	430

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Philip D. Armour.....	Chicago.....	September, 1890.
August Belmont, Jr.....	New York.....	September, 1890.
Frank S. Bond.....	New York.....	September, 1890.
Hugh T. Dickey.....	New York.....	September, 1890.
Peter Geddes.....	New York.....	September, 1890.
Frederick Layton.....	Milwaukee.....	September, 1890.
George C. Magoun.....	New York.....	September, 1890.
Joseph Milbank.....	New York.....	September, 1890.
Roswell Miller.....	Chicago.....	September, 1890.
Wm. Rockefeller.....	New York.....	September, 1890.
Samuel Spencer.....	New York.....	September, 1890.
A. Van Stuywood.....	New York.....	September, 1890.
J. Hood Wright.....	New York.....	September, 1890.

Total number of stockholders at date of last election:
Three thousand and forty-eight.

Date of last meeting of stockholders for election of directors:
June 1, 1889.

Give post-office address of general and operating offices.
June 20, 1890, Milwaukee; since removed to Chicago.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	Roswell Miller.....	Chicago, Illinois.
First Vice-President.....	Frank S. Bond.....	New York, New York.
Third Vice-President.....	E. P. Ripley.....	Chicago, Illinois.
Assistant to President.....	J. P. Tucker.....	Chicago, Illinois.
Secretary.....	P. M. Myers.....	Milwaukee, Wisconsin.
Treasurer.....	F. G. Ramsey.....	Chicago, Illinois.
Assistant Treasurer.....	Jno. McNabb.....	Chicago, Illinois.
General Solicitor.....	A. T. Fish.....	Chicago, Illinois.
General Counsel.....	Jno. W. Cary.....	Chicago, Illinois.
Comptroller.....	E. G. Small.....	Chicago, Illinois.
General Auditor.....	J. P. Whaling.....	Chicago, Illinois.
Assistant General Auditor.....	W. N. D. Winne.....	Chicago, Illinois.
General Manager.....	A. J. Earling.....	Chicago, Illinois.
Chief Engineer.....	D. J. Whittenmore.....	Chicago, Illinois.
General Superintendent.....	W. G. Collins.....	Milwaukee, Wisconsin.
Assistant General Superintendents.....	Three in number.....	
Division Superintendents.....	Fifteen in number.....	
Superintendent of Telegraph.....	W. J. Fry.....	Milwaukee, Wisconsin.
Freight Traffic Manager.....	A. C. Bird.....	Chicago, Illinois.
General Freight Agent.....	J. H. Hiland.....	Chicago, Illinois.
Assistant General Freight Agents.....	Three in number.....	
General Passenger Agent.....	A. V. H. Carpenter.....	Chicago, Illinois.
Assistant General Passenger Agents.....	Four in number.....	
General Ticket Agent.....	A. V. H. Carpenter.....	Chicago, Illinois.
Assistant General Ticket Agents.....	Three in number.....	
General Baggage Agent.....	W. D. Carriek.....	Milwaukee, Wisconsin.
Land Commissioner.....	H. G. Hangan.....	Milwaukee, Wisconsin.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for class of roads named.
	FROM—	TO—		
CHICAGO, MILWAUKEE & ST. PAUL RAILWAY— Main Line..... Branches.....	See Mileage.....			5,658.83
MAIN TRACK OWNED BY OTHER COMPANIES, BUT USED BY THIS COMPANY UNDER AGREEMENTS—				
C. & St. L. & P. Ry.....	At Chicago.....		2.27	
Hillbols Central R. R.....	At Dubuque.....		1.48	
K. C., F. S. & M. Ry.....	At Kansas City.....		5.87	
Kansas City Belt Ry.....	Coburg.....	Kansas City	12.97	
Chicago & Iowa R. R.....	Rockford.....	Davis Junction	6.73	29.00
C., R. & F. Ry.....	Port Byron Junction.....	Rock Island		
Total mileage operated.....				5,685.02

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK—						
Common.....	298,080.61	\$ 100.00	\$ 29,808,061.00	\$ 29,808,061.00		\$ 1,296,859.00
Preferred.....	218,290.00	100.00	21,829,000.00	21,829,000.00	6	1,296,859.00
Total.....	516,370.61	100.00	\$ 51,637,061.00	\$ 51,637,061.00		\$ 1,296,859.00

MANNER OF PAYMENT FOR CAPITAL STOCK.

MANNER OF PAYMENT FOR CAPITAL STOCK.	No. of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized.	REMARKS.
ISSUED FOR CASH—					
Common.....			170,840.36	\$ 16,302,090.05	The stock issued for dividends was in lieu of amount of net earnings, which had been expended for construction, and was charged to income account.
Preferred.....			51,689.17	5,212,248.50	
ISSUED IN EXCHANGE FOR BONDS—					
Preferred.....	22.00		61,685.00		
ISSUED FOR DIVIDENDS—					
Common.....			82,020.36		
ISSUED FOR PURCHASE OF STOCK OF OTHER COMPANIES AND OTHER LINES OF ROAD—					
Common.....			145,220.00		
Preferred.....			106,254.50		
Total.....	22.00		617,086.61	\$ 31,604,337.85	

FUNDED DEBT, JUNE 30, 1900.

DESCRIPTION OF BONDS.	TIME.		Amount out- standing.	INTEREST.			Amount paid during year.
	Date of issue.	When due.		Rate.	When payable.	Amount accrued during the year.	
Milwaukee & St. Paul Railway	1893	1903	4,080,000.00	.07	Jan. and July	266,440.00	265,425.00
Iowa & Minnesota	1897	1907	3,198,000.00	.07	Jan. and July	221,860.00	220,155.00
Prairie du Chien Division, 1st mortgage	1898	1908	1,074,000.00	.08	Feb. and Aug.	86,190.00	85,800.00
Prairie du Chien Division, 2d mortgage	1898	1908	1,341,000.00	.07	Jan. and July	90,300.00	89,410.50
Chicago & Milwaukee	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
St. Paul & Northern Pacific	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
St. Paul & Northern Pacific, Sterling	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Iowa & Dakota	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Hastings & Dakota	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Consolidated	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Terminal	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Iowa & Dakota Division Extension	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Hastings & Dakota Division Extension	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Hastings & Dakota Division Extension	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Southwestern Division	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
La Crosse & Davenport Division	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Chicago & Pacific Western Division	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Chicago & Pacific Western Division	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Southern Minnesota Division	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Mineral Point Division	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Dubuque Division	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Wisconsin Valley Division	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Wisconsin & Minnesota Division	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Chicago & Lake Superior Division	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Chicago & Missouri River Division	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Dakota & Great Northern Railway	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Fargo & Northern Railway	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Minnesota Central Railroad	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Milwaukee & Western Railroad	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Wisconsin Valley Railroad	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Fargo & Northern Railway, Income	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00
Real estate	1893	1903	5,200,000.00	.07	Jan. and July	367,510.00	367,475.00

Real estate	1893	1903	30,000.00	.05	April and Oct.	2,000.00	2,500.00
Income sinking fund, convertible	1893	1903	1,000,000.00	.05	Jan. and July	68,000.00	100,000.00
General mortgage	1893	1903	5,200,000.00	.04	Jan. and July	367,510.00	367,475.00
Land grant income (matured and paid)	1893	1903	5,200,000.00	.04	Jan. and July	367,510.00	367,475.00
Total			135,000,000.00			7,214,154.54	7,194,719.54
*The authorized issue of these bonds is \$5,000,000, of which but \$2,000,000 have been sold.							
Funded debt, June 30, 1900							\$ 121,705,000.00
Redeemed and canceled during year							1,171,000.00
Issued during the year—							
Sold							\$ 122,507,000.00
In company's treasury							3,102,000.00
Funded debt, June 30, 1900							\$ 125,009,000.00

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount out- standing.	INTEREST.		Amount matured during year.
			Amount accrued during year.	When payable.	
Mortgage bonds	18,000,000.00	18,000,000.00	6,884,734.54	Jan. and July	6,795,425.00
Miscellaneous obligations	3,000,000.00	3,000,000.00	367,510.00	Jan. and July	367,475.00
Income bonds	2,120,000.00	2,120,000.00	110,000.00	Jan. and July	112,000.00
Total	135,000,000.00	135,000,000.00	7,214,154.54	Mar. and Sept.	7,194,719.54

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 2,961,930.45
Due from agents	214,955.54
Net traffic balances due from other companies	660,400.05
Due from solvent companies and individuals	780,007.05
Bonds in treasury	2,178,990.00
U. S. government	247,858.08
Total	\$ 7,052,242.17

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Audited vouchers and accounts	\$ 845,667.75
Wages and salaries	2,034,510.15
Dividends not called for	36,763.94
Matured interest coupons unpaid (including coupons due July 1)	3,418,364.46
Balance—cash assets	716,835.87
Total	\$ 7,052,242.17

Materials and supplies on hand, \$2,407,869.56.

RECAPITULATION.

FOR MILEAGE OWED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To Railroads.	To other Properties.	Miles.	Amount.	
Capital stock	\$ 61,706,861.00	\$ 61,706,861.00		5,056.53	\$ 10,000.75	
Bonds	125,000,000.00	125,000,000.00			22,219.00	
Total	\$ 187,401,861.00	\$ 187,401,861.00		5,056.53	\$ 32,128.42	
FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED, THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.						
NAME OF ROAD.	CAPITAL STOCK.	FUNDED DEBT.	CURRENT LIABILITIES.	TOTAL.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Chicago, Milwaukee & St. Paul Railway Company	\$ 61,706,861.00	\$ 125,000,000.00		\$ 187,401,861.00	5,056.53	\$ 32,128.42
Total	\$ 61,706,861.00	\$ 125,000,000.00		\$ 187,401,861.00	5,056.53	\$ 32,128.42

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1889.	Total cost to June 30, 1890.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Charged to construction or equipment.			
CONSTRUCTION—						
Right of way.....			\$ 25,036.50			
Other real estate.....			90,274.07			
Fences.....			104,515.11			
Grading and bridge and culvert masonry.....			22,573.73			
Bridges and trestles.....			107,430.13			
Rails.....			131,062.63			
Ties.....			56,381.64			
Ballast.....			204,000.36			
Other superstructure.....			18,004.38			
Buildings, furniture and fixtures.....			139,006.89			
Shop machinery and tools.....			15,023.42			
Discount on securities sold for construction.....			130,000.00			
Sidings and yard extensions.....			240,717.08			
Road built by contract.....			64,120.04			
Total construction.....			\$1,420,737.84			
EQUIPMENT—						
Locomotives.....			\$9,012.77			
Passenger cars.....			34,870.41			
Sleeping, parlor and dining cars.....			706.35			
Baggage, express and postal cars.....			0,548.74			
Freight cars.....			173,400.50			
Other cars of all classes.....			12,067.72			
Total equipment.....			\$350,682.19			
Grand total cost construction, equipment, etc.....			\$1,771,420.03	\$185,880.871.34	\$185,631,301.37	\$2,815.43
Total cost construction, equipment, etc., State of Iowa, proportional			\$ 478,196.68	\$ 50,406,153.67	\$ 50,971,355.35	\$2,815.43

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 26,473,486.44
Less operating expenses.....	16,410,829.33
Income from operation.....	\$ 10,062,657.11
Interest on bonds owned.....	\$ 32,400.97
Dividends on stocks owned.....	58,151.00
Miscellaneous income.....	116,677.64
Income from other sources.....	207,229.61
Total income.....	\$ 10,390,886.72
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued.....	\$ 7,214,134.81
Taxes.....	830,046.35
Total deductions from income.....	\$ 8,044,201.30
Net income.....	\$ 2,225,085.30
Dividends, two and one half per cent, preferred stock, fiscal year, June 30, 1889.....	\$ 549,272.50
Dividends, three and one half per cent, preferred stock, fiscal year, June 30, 1890.....	796,596.50
Total.....	\$ 1,296,820.00
Surplus from operations of year ending June 30, 1890.....	928,836.30
Surplus on June 30, 1889.....	1,538,682.44
	\$ 2,467,538.77
Additions for year.....	\$ 12,795.00
Deductions for year.....	68,819.22
	48,024.92
Surplus on June 30, 1890.....	\$ 2,419,514.55

EARNINGS FROM OPERATION—STATE OF IOWA—PROPORTIONAL.

ITEM.	Total receipts.	Deductions, account of repayments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$1,661,587.62		
Less repayments:			
Commissions.....	\$ 17,367.12		
Other repayments.....	1,042.33		
Total deductions.....		\$ 18,409.45	
Total passenger revenue.....			\$1,643,178.17
Mail.....	\$ 244,567.95		
Express.....	169,679.00		
Extra baggage and storage.....	28,176.79		
Other items:			
News service.....	3,234.51		
Sleeping parlor cars.....	24,568.05		
Milk.....	30,865.60		
			501,682.80
Total passenger earnings.....			\$2,144,860.97
FREIGHT—			
Freight revenue.....	\$5,140,756.27		
Total deductions.....		\$ 105,413.46	
Total freight revenue.....			\$5,035,342.81
Stock yards.....	\$ 23,108.48		
Elevators.....	24,452.13		
			47,560.61
Total freight earnings.....			\$5,082,903.42
Total passenger and freight earnings.....			\$7,226,544.39
OTHER EARNINGS FROM OPERATION—			
Telegraph companies.....	\$ 7,000.00		
Rentals not otherwise provided for.....	10,472.52		
Other sources: Rents from tracks, yards and terminals.....	18,611.86		
Total other earnings.....			\$ 36,084.38
Total gross earnings from operation, Iowa.....			\$7,262,628.77
Total gross earnings from operation, entire line.....			\$7,473,486.44

BONDS OWNED.

NAME.	Valued at.	Total par value.	Rate.	Income or dividend received.
Oshkosh & Mississippi River Railway Co.....	\$ 211,000.00	211,000.00	5	\$ 10,550.00
Kansas City Belt Railway Company.....	50,000.00	50,000.00	6	3,000.00
Kansas City Belt Railway Company.....	15,000.00	15,000.00	6	900.00
Kansas City Belt Railway Company.....	11,000.00	11,000.00	6	660.00
Minnesota Transfer Railway Company.....	101,000.00	101,000.00	5	5,050.00
Minnesota Transfer Railway Company.....	7,000.00	7,000.00	5	350.00
Minneapolis Eastern Railway Company.....	65,000.00	65,000.00	5	3,250.00
St. Paul Warehouse & Elevator Company.....	5,000.00	5,000.00	7	350.00
City of Ottumwa, Iowa.....	30,000.00	30,000.00	4	1,200.00
Town of Canton, Minnesota.....	3,500.00	3,500.00	7	245.00
Clear Lake Park Association.....	3,000.00	3,000.00	7	210.00
St. Paul Chamber of Commerce.....	500.00	500.00	7	35.00
Village of Flandreau, South Dakota.....	100.00	100.00	8	8.00
Town of Ortonville, Minnesota.....	2,500.00	2,500.00	6	150.00
Town of Graceville, Minnesota.....	2,500.00	2,500.00	6	150.00
Town of Tara, Minnesota.....	250.00	250.00	6	15.00
St. Paul Chamber of Commerce certificate.....	100.00	100.00	7	7.00
Bonds redeemed during the year:				
W. P. & Supr. Ry Co.....				1,085.00
Town of Canton, Minnesota.....				
Total.....	\$ 508,450.00			\$ 32,460.97

STOCKS OWNED.

NAME.	Valued at.	Total par value.	Rate.	Income or dividend received.
Kansas City Belt Railway Company.....	\$ 20,000.00	20,000.00	5	\$ 1,000.00
Minnesota Transfer Railway Company.....	7,000.00	7,000.00	5	350.00
Minneapolis Eastern Railway Company.....	15,000.00	15,000.00	5	750.00
St. Paul Warehouse & Elevator Company.....	10,250.00	10,250.00	5	512.50
St. Paul Union Depot Company.....	70,000.00	70,000.00	6	4,200.00
Merrill Boom Company.....	92,300.00	92,300.00	7	6,461.00
Tomahawk Land & Boom Company.....	60,000.00	60,000.00	5	3,000.00
Council Bluffs Union Elevator Company.....	4,000.00	4,000.00	7	280.00
Milwaukee Land Company.....	100,000.00	100,000.00	33	33,000.00
Braceville Coal Company.....	100,000.00	100,000.00	6	6,000.00
Excelsior Coal Company.....	150,000.00	150,000.00	6	9,000.00
Milwaukee Industrial Exposition.....	100.00	100.00		
Minneapolis & St. Louis Railway.....	200.00	2,000.00		
Minneapolis Industrial Exposition.....	100.00	2,500.00		
Chicago Union Transfer Railway.....	10,000.00	10,000.00		
World's Columbian Exposition.....	10,000.00	10,000.00		
Lisbon, Needah & Lake Superior Railway.....	900.00	900.00		
Stock redeemed:				
Merrill Boom Company.....	87,000.00			400.00
Total.....	\$ 711,580.00			\$ 58,151.00

RENTALS RECEIVED.
AMOUNTS RECEIVED FOR USE OF TRACKS, YARDS, AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY.	NAME OF COMPANY USING PROPERTY.	ITEM.	TOTAL.
Tracks and yards	Between Rugby Junction and Milwaukee.	Wisconsin Central, 2 per cent on value	\$ 25,008.72	
Warehouses	Milwaukee	Wisconsin Central, 6 per cent on value	3,822.00	
Passenger station, etc	Milwaukee	Wisconsin Central, 10 per cent on value	9,000.00	
Track	Milwaukee	Wisconsin Central, annual rent	1,420.54	
Scales	Milwaukee	Wisconsin Central, annual rent	200.00	
Track and terminals	Between Schwartzburg and Milwaukee.	Mil. & Northern, proportion of earnings		\$ 37,451.26
Track	Council Bluffs	Omaha & St. Louis, \$100 per month		22,490.81
Trucks	Clinton	R. & Q., \$25 per month		1,100.00
Trucks and terminals	Clinton	Wabash, 6 per cent on value		385.00
Track	Oshtemo	C. & N., \$50 per month		4,105.20
Track	Dayton's Bluff	C. & N., \$11.10 per month		200.00
Track	Weldon	Illinois Central, \$25.50 per month		84.80
Track	Cedar Rapids	C. St. P., Minn. & Omaha, 5 per cent on cost		270.00
Track	Raytown	St. Paul Union Depot Co., \$250 per month		101.77
Track	St. Paul	St. Paul City & Northern, interest on value		500.00
Trucks and terminals	St. Paul			1,015.25
Total				\$ 67,775.00

MISCELLANEOUS INCOME.

ITEM.	GROSS INCOME.	LESS EXPENSES.	NET MISCELLANEOUS INCOME.
Land department			\$ 55,221.73
Interest and exchange			60,455.91
Total			\$ 115,677.64

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	\$ 413,477.98	\$ 677,293.56	\$ 1,090,771.54
Renewals of rails	102,807.04	172,021.68	274,918.72
Renewals of ties	236,000.49	305,886.82	622,547.31
Repairs of bridges and culverts	204,767.55	487,028.06	781,395.61
Repairs of fences, road-crossings, signs, and cattle guards	58,518.52	98,736.95	156,855.47
Repairs of buildings	60,267.17	97,680.41	157,947.58
Repairs of telegraph	9,494.73	15,921.19	25,385.92
Other expenses			
Total	\$ 1,175,053.48	\$ 1,944,638.61	\$ 3,119,722.09
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	350,471.68	788,379.00	1,147,851.61
Repairs and renewals of passenger cars	300,659.44		300,659.44
Repairs and renewals of freight cars		984,291.17	984,291.17
Shop Machinery, tools, etc	37,389.63	80,058.55	118,047.58
Other expenses			
Total	\$ 788,520.15	\$ 1,851,728.65	\$ 2,639,848.80
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and round-housemen	553,743.22	1,223,557.97	1,776,300.30
Fuel for locomotives	629,430.23	1,368,895.10	1,998,325.42
Water-supply for locomotives	22,657.00	45,378.86	68,035.86
All other supplies for locomotives	27,447.49	45,000.26	72,447.75
Wages of other trainmen	408,101.88	922,752.34	1,420,854.12
All other train supplies	48,063.46	87,065.51	135,128.97
Wages of switchmen, flagmen and watchmen	169,959.18	510,594.68	680,553.86
Expense of telegraph, including train dispatchers and operators	194,165.64	315,901.86	510,067.50
Wages of station agents, clerks and laborers	244,150.04	935,705.02	1,179,855.06
Station supplies	75,465.95	108,015.00	183,479.55
Switching charges—balance		341,127.29	341,127.29
Car mileage—balance	3,442.24	204,223.33	207,665.57
Loss and damage	18,280.87	156,101.10	174,382.63
Injuries to persons	65,823.84	119,942.94	185,776.77
Other expenses	13,694.19	28,786.54	42,480.53
Total	\$ 2,546,196.95	\$ 6,412,336.25	\$ 8,958,432.30

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
GENERAL EXPENSES—			
Salaries of officers.....	93,440.64	140,885.94	234,326.58
Salaries of clerks.....	92,307.15	184,656.37	276,963.52
General office expenses and supplies.....	6,519.72	10,945.42	17,465.14
Agencies, including salaries and rent.....	114,553.67	143,655.04	258,208.71
Advertising.....	55,098.05	479.50	55,577.55
Commissions.....			
Insurance.....	21,382.10	35,744.11	57,126.21
Expense of fast freight lines.....		2,447.53	2,447.53
Expense of traffic associations.....	1,802.66	48,802.78	50,605.44
Expense of stock yards and elevators.....		60,914.25	60,914.25
Rents for tracks, yards and terminals.....	147,114.96	102,428.42	249,543.38
Rentals not otherwise provided for.....	28,910.40	37,560.40	66,470.80
Legal expenses.....	29,240.65	43,891.92	73,132.57
Stationery and printing.....	59,723.91	87,149.88	146,873.79
Other general expenses.....	51,702.10	91,476.20	143,178.30
Total.....	\$ 701,746.98	\$ 991,078.10	\$ 1,692,825.14
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	1,175,053.48	1,944,698.61	3,119,752.09
Maintenance of equipment.....	788,130.15	1,851,729.65	2,639,859.80
Conducting transportation.....	2,546,190.05	6,415,236.35	8,961,426.40
General expenses.....	701,746.98	991,078.10	1,692,825.14
Grand total.....	\$ 5,211,119.66	\$ 11,199,742.67	\$ 16,410,862.33
Percentage of expenses to earnings, entire line.....			61.90
OPERATING EXPENSES—STATE OF IOWA—(Proportional.)			
Maintenance of way and structures.....	322,000.00	534,000.00	856,000.00
Maintenance of equipment.....	210,411.70	508,494.06	718,905.76
Conducting transportation.....	690,185.44	1,790,800.67	2,480,986.11
General expenses.....	192,699.72	272,150.06	464,849.78
Total.....	\$ 1,415,296.86	\$ 3,075,444.79	\$ 4,490,741.65
Percentage of expenses to earnings—Iowa.....			61.90

AMOUNTS PAID FOR USE OF TRACKS, YARDS AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY.	NAME OF COMPANY OWNING PROPERTY.	ITEM.	TOTAL.
Trucks.....	Milwaukee.....	C. & N. W., \$400 per annum.....	400.00	
Trucks.....	Council Bluffs.....	C. & N. W., 5 per cent on value.....	188.40	
Trucks and terminals.....	Between Ft. Byron Jet. and Root Island.....	C. & N. W., 5 per cent on value.....	15,400.00	
Trucks.....	Chicago.....	C. & N. W., 5 per cent on value.....	40,377.21	
Trucks and terminals.....	Between Davis Junction and Rockford.....	C. & N. W., 5 per cent on value.....	31,000.00	
Track.....	Dubuque.....	Chicago & Iowa R.R., proportion maintenance.....	2,490.00	
Track and terminals.....	Cohagen to Kansas City.....	Hillside Central, \$1.00 per annum.....	43,000.70	
Track.....	Council Bluffs.....	Kansas City Belt.....	430.00	
Track.....	Kansas City.....	K. C., St. J. & C. R., 5 per cent on value.....	630.00	
		K. C., Ft. S. & M., \$25 per month.....		\$ 131,177.02
TERMINALS—				
Passenger depot.....	Chicago.....	Pennsylvania Co., 1.4 per cent on value.....	16,096.20	
Passenger depot.....	St. Paul.....	St. Paul Union Depot Co., proportion maintenance.....	40,300.00	
Passenger transfer.....	Council Bluffs.....	Union Pacific R.R., \$14.40 per annum.....	28,316.00	
Freight transfer.....	Council Bluffs.....	Union Pacific R.R., \$6.75 per annum.....	8,567.50	
Total.....				\$ 249,563.41

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road.....	\$183,889,871.34	\$185,631,301.37	\$1,741,430.03	
Cost of equipment.....	486,566.00	508,450.00	21,884.00	
Bonds of other companies owned.....	697,780.02	711,680.02	13,900.00	
Stocks of other companies owned.....	13,235.08	13,258.04	22.96	
Real estate.....		716,835.87	716,835.87	
Cash and current assets.....				
Other Assets--				
Materials and supplies.....	1,362,400.95	2,407,369.56	474,878.61	
Grand total.....	\$187,030,327.39	\$189,988,804.86	\$2,958,477.47	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Capital stock.....	\$ 61,479,861.00	\$ 61,708,861.00	\$ 229,000.00	
Funded debt.....	123,765,000.00	125,693,000.00	1,928,000.00	
Current liabilities.....	35,939.64			35,939.64
Accrued interest on funded debt not yet paid.....	206,844.31	167,519.31		39,325.00
Net including coupons payable July 1, 1890.....	1,538,682.44	2,419,514.55	880,832.11	
Profit and loss.....				
Grand total.....	\$187,030,327.39	\$189,988,804.86	\$2,958,477.47	

IMPORTANT CHANGES DURING THE YEAR.

STOCK AND BONDS ISSUED.

Preferred stock issued in exchange for bonds.....	2,200 shares.
Bonds issued.....	\$ 3,102,000.00
Bonds redeemed.....	1,174,000.00
Net increase.....	\$ 1,928,000.00

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

The American and Adams Express Companies occupy the lines of this company, doing a general express business. Rates are various, and are governed by the business done and facilities furnished.

MAILS.

Compensation for mail service is not permanently fixed. Service is ordered subject to the rules and regulations of the Post-office Department, and the amount paid is based upon the weight of the mail transported over each route.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

Sleeping cars are run by the Pullman Palace Car Company, which makes its own regular charges for accommodations therein.

Parlor cars are owned and run by the Chicago, Milwaukee & St. Paul R'y Co. Rates are from 25 cents to 50 cents, according to distance traveled.

Dining cars are owned and run by the Chicago, Milwaukee & St. Paul R'y Co. Charges per meal, 75 cents.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

The cars of all transportation companies are allowed to run over the lines of this company, paying regular rates, and receiving mileage.

SECURITY FOR FUNDED DEBT

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REPORT OF RAILROAD COMMISSIONERS

NAME OF BOND.	LIES.	LINE (OR PROPERTY) MORTGAGED.	MILES.	OUTSTANDING.
Milwaukee & St. Paul Ry.	First	Milwaukee to La Crosse	197.70	
	First	Watertown to Madison	37.00	
	First	Horicon to Berlin and Winneconne	58.00	
	First	Milwaukee to Portage, via Horicon	95.00	4,980,000.00
	First	McGregor to St. Paul and Minneapolis	225.00	3,108,000.00
	First	Milwaukee to Prairie du Chien	194.00	2,674,000.00
Iowa & Minnesota Division	First	Milwaukee to Chicago	124.00	1,241,000.00
Prairie du Chien Division, 8 per cent.	Second	Milwaukee to Prairie du Chien	82.30	2,303,000.00
Prairie du Chien Division, 7 1/2 per cent.	First	Chicago to Milwaukee	128.10	3,804,500.00
Chicago & Milwaukee Division	First	La Crosse to St. Paul	126.00	541,000.00
St. Paul & River Division	First	Calmar to Algona	74.20	80,000.00
Iowa & Dakota Division	First	Hastings to Glencoe		
Hastings & Dakota Division	Second	On above described lines	1.70	
Consolidated	First	La Crosse Bridge and approaches	42.00	
	First	Milton to Monroe	40.00	
	First	Austin to Mason City	10.00	
	First	Conover to Decorah	87.40	11,480,000.00
	First	Sabula to Marion		4,773,000.00
Terminal	First	Real estate and improvements in Chicago and Milwaukee	273.50	
Iowa & Dakota Division Extension	First	Algona to Chamberlain	62.00	3,503,000.00
	First	Marion Junction to Running Water	278.00	
Hastings & Dakota Division Extension	First	Glencoe to Roscoe	26.90	
	First	Roscoe to Estreka	64.15	
	First	Aberdeen to Edgeley	33.00	6,070,000.00
	First	Milbank Junction to Sisseton	190.00	
Southwestern Division	First	Racine to Port Byron Junction	17.00	4,000,000.00
	First	Eagle to Elk Horn	150.50	
La Crosse & Davenport Division	First	Davenport to Jackson Junction	22.10	2,500,000.00
	First	Eldridge Junction to Maquoketa	116.00	
Chicago & Pacific Division	First	Chicago to Kirtredge	21.50	
	Second	Kirtredge to Savanna	3.54	3,900,000.00
	First	Savanna Bridge and approaches	202.84	
Chicago & Pacific Western Division	First	Cedar Rapids to Kansas City	261.70	
	First	Marion to Council Bluffs	90.10	
	First	Sioux City to Manilla	82.70	
	First	Egan to Woonsocket	202.60	
	First	Sioux City to Aberdeen	70.90	
	First	Elk Point to Sioux Falls	0.00	
	First	Edan to Rock Valley	47.00	25,240,000.00
	First	Farley to Cedar Rapids		
Southern Minnesota Division	First	La Crosse to Sioux Falls	336.50	
	First	Wells to Mankato	28.10	
Mineral Point Division	First	Minneapolis to Benton Junction	28.80	7,432,000.00
	First	Warren to Mineral Point	21.00	
	First	Calumet to Platteville	18.00	
	First	Monroe to Shullsburg	34.10	
	First	Lone Rock to Highland Center	16.00	
Debuque Division	First	Viroqua to Sparta	22.00	2,840,000.00
	First	La Crosse to Clinton	178.00	
	First	Caledonia Junction to Preston	57.50	
	First	Waukon Junction to Waukon	22.40	
	First	Turkey River Junction to West Union	57.30	
	First	Bellevue to Cascade	15.00	6,500,000.00
Wisconsin Valley Division	Second	Tomah to Merrill	107.00	
	First	Merrill to Minnoka	54.50	2,416,000.00
Wisconsin & Minnesota Division	First	Wabasha to Zumbrota	60.00	
	First	Hastings to Stillwater	25.50	
	First	Northfield to Red Wing	32.70	
	First	Wabasha to Chippewa Falls	65.00	
	First	Red Cedar Junction to Cedar Falls	51.00	
	First	Minneapolis to St. Paul & Short Line Bridge	10.00	
Chicago & Lake Superior Division	First	Red's Landing Bridge		1,750,000.00
	First	Janesville to Beloit	14.00	
	First	Roscoe to Rockford	75.00	
Chicago & Missouri River Division	First	Madison to Portage	30.00	1,500,000.00
	First	Tripp to Armour	20.40	
	First	Roscoe to Bowdle	15.30	
	First	Roscoe to Orient	31.10	3,083,000.00
Dakota & Great Southern Railway	First	Madison to Bristol	102.70	
	First	Andover to Harlem	56.00	2,856,000.00
Fargo & Southern Railway	First	Ortonville to Fargo	117.00	1,250,000.00
Minnesota Central Railroad	First	McGregor to St. Paul and Minneapolis		121,000.00
Milwaukee & Western Railroad	First	Milwaukee to Watertown		215,000.00
Wisconsin Valley Railroad	First	Tomah to Merrill		1,101,500.00
Fargo & Southern Railway Income	First	Not secured by mortgage		200,000.00
Real Estate	First	Property in Chicago		275,000.00
Income Sinking Fund, Convertible	First	Not secured by mortgage		1,523,000.00
General Mortgage	First	Authorized issue \$150,000.00—covering all property of the company		
For refunding above mentioned debt and for extension and improvement of road				8,105,000.00
Total				\$125,000,000.00

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

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EMPLOYEES AND SALARIES—STATE OF IOWA—PROPORTIONAL.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers.....	14	\$ 64,346.08	\$ 14.97
General office clerks.....	101	76,070.66	2.41
Station agents.....	235	163,568.84	2.22
Other station men.....	272	160,384.36	1.88
Enginemen.....	254	262,166.28	3.58
Firemen.....	237	163,419.24	2.21
Conductors.....	179	174,560.30	3.12
Other trainmen.....	272	215,660.25	1.85
Machinists.....	116	95,070.05	2.61
Carpenters.....	228	165,376.50	2.32
Other shopmen.....	617	354,617.43	1.83
Section foreman.....	245	162,951.93	1.79
Other trackmen.....	941	374,776.88	1.27
Switchmen, flagmen and watchmen.....	295	183,963.84	1.90
Telegraph operators and dispatchers.....	215	137,922.83	2.05
All other employes and laborers.....	945	408,008.71	1.68
Total (including general officers)—Iowa.....	5,346	\$ 3,282,339.18	\$ 1.96
Less general officers—Iowa.....	14	64,346.08	14.97
Total (excluding general officers)—Iowa.....	5,332	\$ 3,217,993.10	\$ 1.93
DISTRIBUTION OF ABOVE—	167	\$ 106,215.46	\$ 3.76
General administration.....	1,973	836,321.93	1.35
Maintenance of way and structures, and permanent improvements.....	1,036	725,963.31	2.26
Maintenance of equipment, and new equipment.....	2,180	1,523,808.48	2.23
Conducting transportation.....	5,346	\$ 3,282,339.18	\$ 1.96
Less general officers—Iowa.....	14	64,346.08	14.97
Total (excluding general officers)—Iowa.....	5,332	\$ 3,217,993.10	\$ 1.93
Total (including general officers)—entire line.....	19,467	\$ 11,933,165.26	\$ 1.96
Average per year.....			\$ 614.02

PASSENGER, FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	2,061,133
Number of passengers carried one mile.....	79,494,514
Average distance carried.....	34.16
Total passenger revenue.....	\$ 1,642,538.17
Average amount received from each passenger.....	.79.70
Average receipts per passenger per mile.....	.02.333
Estimated cost of carrying each passenger one mile.....	.02.033
Passenger earnings per mile of road.....	1.957.42
Passenger earnings per train-mile.....	81.608

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue.....	2,351,856
Number of tons carried one mile.....	506,030,191
Average distance haul of one ton—miles.....	198.30
Total freight revenue.....	\$ 5,035,342.81
Average amount received for each ton of freight.....	1.97.321
Average receipts per ton per mile.....	.065
Estimated cost of carrying one ton one mile.....	.608
Freight earnings per mile of road.....	3,241.57
Freight earnings per train mile.....	1.49.672

PASSENGER AND FREIGHT:

Passenger and freight revenue.....	\$ 6,677,900.98
Passenger and freight revenue per mile of road.....	4,298.90
Passenger and freight earnings.....	7,226,544.39
Passenger and freight earnings per mile of road.....	4,632.19
Gross earnings from operation.....	7,266,619.37
Gross earnings from operation per mile of road.....	4,679.92
Expenses.....	4,506,413.73
Expenses per mile of road.....	2,901.66

TRAIN MILEAGE:

Miles run by passenger trains.....	1,958,192
Miles run by freight trains.....	3,200,605
Miles run by mixed trains.....	218,193

Total mileage trains earning revenue.....	5,376,990
Miles run by switching trains.....	1,962,035
Miles run by construction and other trains.....	218,198

Grand total train mileage.....	6,558,033
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Mileage of loaded freight cars—north or east.....	27,421,414
Mileage of loaded freight cars—south or west.....	23,850,570
Mileage of empty freight cars—north or east.....	7,967,598
Mileage of empty freight cars—south or west.....	11,733,193
Average number of freight cars in train.....	21.00
Average number of loaded cars in train.....	15.24
Average number of empty cars in train.....	5.85
Average number of tons of freight in train.....	150.41
Average number of tons of freight in each loaded car.....	9.87

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	7,505,946	
Number of passengers carried one mile.....	256,389,345	
Average distance carried, miles.....	34.16	
Total passenger revenue.....		\$ 5,981,639.36
Average amount received from each passenger.....		.79.70
Average receipts per passenger per mile.....		.02.333
Estimated cost of carrying each passenger one mile.....		.02.033
Passenger earnings per mile of road.....		1.057.42
Passenger earnings per train mile.....		.81.008

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue.....	9,292,002	
Number of tons carried one mile.....	1,842,780,845	
Average distance haul of one ton.....	106.30	
Total freight revenue.....		\$ 18,337,000.51
Average amount received for each ton of freight.....		1.97.321
Average receipts per ton per mile.....		.00.995
Estimated cost of carrying one ton one mile.....		.00.608
Freight earnings per mile of road.....		3.241.37
Freight earnings per train mile.....		1.49.072

PASSENGER AND FREIGHT:

Passenger and freight revenue.....	24,318,648.87	
Passenger and freight revenue per mile of road.....	4,208.99	
Passenger and freight earnings.....	26,316,821.97	
Passenger and freight earnings per mile of road.....	4,632.19	
Gross earnings from operation.....	26,473,486.44	
Gross earnings from operation per mile of road.....	4,679.32	
Expenses.....	16,410,829.33	
Expenses per mile of road.....	2,901.06	

TRAIN MILEAGE:

Miles run by passenger trains.....	7,131,971	
Miles run by freight trains.....	11,655,518	
Miles run by mixed trains.....	764,585	
Total mileage trains earning revenue.....	19,551,174	
Miles run by switching trains.....	4,599,181	
Miles run by construction and other trains.....	794,277	
Grand total train mileage.....	24,944,632	
Mileage of loaded freight cars—north or east.....	66,850,483	
Mileage of loaded freight cars—south or west.....	86,855,681	
Mileage of empty freight cars—north or east.....	29,015,288	
Mileage of empty freight cars—south or west.....	42,724,605	
Average number of freight cars in train.....	21.69	
Average number of load cars in train.....	15.34	
Average number of empty cars in train.....	5.85	
Average number of tons of freight in train.....	156.41	
Average number of tons of freight in each loaded car....	9.87	

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.—PROPORTIONAL.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain.....			556,661	21.82
Flour.....			92,223	3.63
Other mill products.....			20,244	.79
Hay.....			26,340	1.03
Tobacco.....			3,779	.15
Fruit and vegetables.....			20,625	.81
PRODUCTS OF ANIMALS—				
Live stock.....			176,601	6.92
Dressed meats.....			61,354	2.40
Other packing-house products.....			14,436	.57
Butter and cheese.....				
PRODUCTS OF MINES—				
Anthracite coal.....			89,236	3.50
Bituminous coal.....			187,289	7.34
Coke.....			14,603	.57
Ores.....			92,068	3.67
Stone, sand, and other like articles.....			20,829	.82
Salt.....				
PRODUCTS OF FOREST—				
Lumber.....			368,033	14.42
MANUFACTURES—				
Iron, pig and bloom.....				
Iron and steel rails.....			66,787	2.62
Other castings and machinery.....				
Bar and sheet metal.....			53,463	2.09
Cement, brick and lime.....			71,280	2.79
Agricultural implements.....				
Wagons, carriages, tools, etc.....			52,912	2.07
Wines, liquors and beers.....				
MERCHANDISE.....				
			233,545	9.15
MISCELLANEOUS—				
Other commodities not mentioned above.....			327,928	12.93
Total tonnage in Iowa.....			2,551,856	100
Total tonnage for entire line.....			9,292,002	100

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....		250				
Freight.....		435				
Switching.....		87				
Total.....		776	319	Westinghouse.....		
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	-2	349	345	Westinghouse.....	16	Powell.
Second-class passenger cars.....					312	Miller.
Dining cars.....		16	16	Westinghouse.....	18	Janney, Miller.
Parlor cars.....		9	9	Westinghouse.....	5	Miller.
Sleeping cars.....		9	9	Westinghouse.....	5	Powell.
Baggage, express and postal cars.....	1	345	229	Westinghouse.....	2	Janney, Miller.
Other cars in passenger service.....	2	2	2	Westinghouse.....	1	Janney, Miller.
Total.....		1	624		561	
CARS IN FREIGHT SERVICE—						
Box cars.....	-178	4,171			287	Janney.
Flat cars.....	-28	2,496			1	Janney.
Stock cars.....	23	498			1	Janney.
Refrigerator cars.....						
Total.....		244	21,882			
CARS IN COMPANY'S SERVICE—						
Derrick cars.....		10				
Flat cars.....	-14	450				
Other road cars.....	1	54				
Total.....		-13	514			
CARS CONTRIBUTED TO PART FREIGHT LINE SERVICE...						
Total owned.....		229	23,854			
CARS LEASED—						
Pullman's Palace Car Co. controls and operates sleeping cars.....		45	45	Westinghouse.....	28	Miller.
					6	Powell.
					11	Janney, Miller.
Grand total.....		229	23,889			

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MILES OF ROAD—CONTINUED.

TO —	FROM —	Illinois	Wisconsin	Iowa	Minnesota	North Dakota	South Dakota	Missouri	Total
	Virginia Junction		10.17						20.17
	North La Crosse		3.76						3.76
	Omaha								101.50
	Minneapolis		101.50						101.50
	Tonaw								16.01
	Mattoon		16.01						3.00
	Laurens Junction		3.00						100.57
	North Milwaukee		100.57						6.25
	Merrell Park		6.25						1.00
	Cement Line Junction		1.00						28.59
	Low Ridge		28.59						42.30
	Horizon		42.30						11.40
	Brandon		11.40						10.00
	Elipson		10.00						14.80
	Rock Lake Junction		14.80		24.05				136.15
	Sabula Junction								35.17
	Bellevue								56.34
	Turkey River Junction								22.05
	Waukon Junction								1.20
	Reno								67.77
	North La Crosse								128.45
	St. Paul								8.00
	Minneapolis								34.75
	Sullivan								60.21
	Wabasha								62.00
	Zumbrota								30.67
	Chippewa Falls								10.25
	Oudar Falls		40.71						16.25
	Chamberlain		30.67		1.80				149.77
	Elkader			201.45					10.18
	Spirit Lake			19.83					0.28
	Eden			20.15					62.85
	Running Water			8.00					175.02
	Minneapolis			41.28	130.65				10.00
	Decorah		10.00						30.29
	Mason City		27.56						3.96
	St. Paul				11.34				31.06
	Cannon Junction				5.66				303.43
	Wausaukee				31.88				28.08
	Manitowish				200.29				103.02
	Wells				28.08		97.20		103.02
	Bellevue						103.02		177.27
	Ortonville								177.27
	South Minneapolis								

[illegible]

MILEAGE.

MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.	Line of property companies.	Line operated under lease.	Line used under contract, etc.	Line used under track- age rights.	Total mileage operated.	New line constructed during year.	RAILS.	
								Iron.	Steel.
Miles of single track.	5,654.83				29.00	5,683.83			
Miles of second track.	48.10				1,572	63.82			
Miles of third track.	3.95					3.95			
Miles of connection track.	20.08					20.08			
Miles of yard tracks, sidings and spurs.	1,123.00					1,123.00			
Total mileage operated (all tracks).	6,850.96				4,831	9,681.96			

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.	Line of property companies.	Line operated under lease.	Line used under contract, etc.	New line constructed during year.	Total mileage, excluding track- age rights.	Line operated under track- age rights.	RAILS.	
								Iron.	Steel.
Illinois.	315.08				30	315.08	21.07		
Wisconsin.	1,310.00				21.46	1,331.46	.07		
Iowa.	1,553.27					1,553.27			
Minnesota.	1,125.00					1,125.00			
North Dakota.	118.21					118.21			
South Dakota.	1,006.82					1,006.82			
Missouri.	140.27					140.27			
Total mileage operated (single track).	5,654.83				21.32	5,676.15	29.00		

The stated figures are reductions.

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.	Line of property companies.	Line operated under lease.	Line used under contract, etc.	New line constructed during year.	Total mileage, excluding track- age rights.	Line used under track- age rights.	RAILS.	
								Iron.	Steel.
Illinois.	315.08					315.08		34.39	281.88
Wisconsin.	1,310.00					1,310.00		392.23	1,017.80
Iowa.	1,553.27					1,553.27		381.41	1,171.86
Minnesota.	1,125.00					1,125.00		300.43	724.57
North Dakota.	118.21					118.21		6.46	111.75
South Dakota.	1,006.82					1,006.82		637.35	369.47
Missouri.	140.27					140.27			140.27
Total mileage operated (single track).	5,654.83					5,654.83		1,662.00	4,074.77

*Includes 9.17 miles main track owned jointly with other companies.

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				*NEW TIES LAID DURING YEAR.		
KIND.	Tons.	Weight per yard, lbs.	Average price at distributing point.	KIND.	Number.	Average price at distributing point.
Steel	4,755,538	1 60 75	\$ 30.90	Mixed	395,247	\$ 40.20
Total	4,755,538		\$ 30.90	Total	395,247	\$ 40.20

*Proportional.

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal—bituminous.	Cords of wood—soft.	Total fuel consumed.	Miles run.	Average lbs. consumed per mile.
Passenger.....	80,381	2,509	81,600	2,177,970	
Freight.....	133,967	4,182	138,069	3,927,913	
Switching.....	45,549	1,422	46,530	1,362,938	
Construction.....	8,608	351	8,959	238,108	
Total.....	268,505	8,364	272,119	7,306,929	74
Average cost at distributing point.....	\$ 1.98	\$ 2.48			

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....	2	35		18		8		50
Falling from trains and engines....	1	14	1	1		5		16
Overhead obstructions.....	1	1						2
Collisions.....	5	12				1		17
Derailments.....		4						4
At stations.....	2	17				5		24
Other causes.....								
Total.....	9	80	1	22		14	18	123

ACCIDENTS TO PERSONS.

KIND OF ACCIDENT.	PASSENGERS.		OTHERS.			
			THREE-PASS-ERS.		SIX-TWO-PASS-ERS.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Collisions.....	2	4				
Derailments.....		6				
Other train accidents.....		10				
At highway crossings.....						
At stations.....		2				
Other causes.....						
Total.....	2	22	10	5	14	10

CHARACTERISTICS OF ROAD.

To secure data for correctly compiling the statement here requested, it will be necessary to make a re-survey of a large portion of the system, as in the last twenty years modifications of grades have been made, of which there are, in many instances, no records in the engineer's office. On some lines acquired by this company no profiles are in existence. To compile what data we have would require about three months time, and to make a survey of the parts of the line of which we have not correct records may require four months work with a field party.

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Maximum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Iron.....	20	30	364	3,334
Wooden.....	140	25	148	16,685
Combination.....	5	25	177	696
Total.....	165			20,515
TRESTLES.....	2,435	15	1,555	216,568

OVERHEAD HIGHWAY CROSSINGS—

Bridges.....	1
Height of lowest above surface of rail, feet.....	35
Trestles.....	28
Height of lowest above surface of rail, feet.....	16.7

OVERHEAD RAILWAY CROSSINGS—

Bridges.....	3
Height of lowest above surface of rail, feet.....	10.2
Trestles.....	5
Height of lowest above surface of rail, feet.....	12.2

GAUGE OF TRACK—	Whole Line.	Iowa.
Three feet.....	153.65 miles.	35.77 miles.
Four feet, eight and one half inches.....	5,533.08 miles.	1,517.50 miles.
Total	5,686.73 miles.	1,553.27 miles.

TELEGRAPH.

Owned by company making this report, miles of line, 5,675.76; miles of wire, 14,805.47. Operated by Western Union Telegraph Company.

For the construction of the telegraph lines the Western Union Telegraph Company or the Northwestern Telegraph Company, in some cases, furnished some material, and claim joint ownership.

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars:

American Tank Line.	Kansas City Dressed Beef Line.
Armour-Cudahy Co.	Kansas City Packing Co.
American Refrigerator Transit Co.	Kansas City Refrigerator Car Co.
Ames Coal Transportation Co.	A. L. Knoblaugh.
Anglo-American Refrigerator Co.	Lima Oil Co.
Armour & Co.	Mann Brothers.
Austell Refrigerator Co.	Menasha Wooden Ware Co.
Auderson Refrigerator Line.	Merchants Despatch Transportation Co.
Arms Palace Horse Car Co.	Midland Line.
American Live Stock Transportation Co.	Mitchell & Lewis Co.
American Cotton Oil Co.	Edward Morris Refrigerator Line.
American Live Stock Express Co.	Nelson Morris & Co.
American Transportation Co.	Mutual Oil Co.
Blue Line Transit Co.	Mather Stock Car Line.
J. B. Bassett & Co.	A. D. Miller & Sons.
Barrett & Barrett.	National Despatch Line.
Bousfield & Co.	National Linseed Oil Co.
Canada Southern Line.	Nickel Plate Line.
J. I. Case Threshing Machine Co.	National Oil Co.
California Fruit Transportation Co.	National Gas Oil Co.
Columbus & Hocking Coal & Iron Co.	Pennsylvania Refining Co.
Coates Trunk Line.	Pittsburg & Toledo Despatch.
Crystal Oil Works.	Peerless Refining Co.
Canadian Pacific Despatch.	Post, Martin & Co.
Canada Cattle Car Co.	Pullman Palace Car Co.
Chicago Stock Car Co.	Polar Equipment & Transit Co.
Chicago Refrigerator Car Co.	Paragon Refining Co.
Chicago Steel Works.	Racine Wagon & Carriage Co.
Consolidated Tank Line Co.	Red Line Transit Co.
Cleveland Refining Co.	W. P. Rend & Co.
J. Bold & Son Dressed Beef Line.	Railway Car Association.
J. W. Ellsworth & Co.	St. Louis Refrigerator Car Co.
Empire Line.	Schofield, Schurmer & Teagle.
Erle Despatch.	Southern Iron Car Line.
Empire Oil Works.	Swift Refrigerator Car Co.
Eureka Coal Co.	Silberhorn Co.
Excelsior Oil Co.	Streets Western Stable Car Line.
Eagle Consolidated Refining Co.	St. Charles Car Co.
Fall Brook Coal Co.	Southern Despatch Lumber Line.
N. K. Fairbank & Co.	Sun Oil Line Co.
Globe Refining Co.	A. T. Thatcher.
Goodell Refrigerator Co.	Union Line.
Hammond Refrigerator Co.	Union Tank Line.
Hannibal Transfer Co.	United States Transportation Co.
G. B. Hodgman Manufacturing Co.	Union Refrigerator Transit Co.

P. C. Handford Oil Co.	Western Car Leasing Co.
C. B. Havens & Co.	Wagner Palace Car Co.
Hicks Stock Car Co.	Weaver, Tod & Co.
E. Haskinson & Co.	White Line.
Iron Car Express Line.	Westmoreland Coal Co.
Interstate Transit Co.	Waverly Oil Works.
International Oil Works.	Washington Refining Co.
Live Poultry Transportation Co.	Webster Gasoline Co.
Joliet & Chicago Stone Co.	

STATE OF ILLINOIS.
COUNTY OF COOK.

We, the undersigned, Roswell Miller, President, and L. P. Whaling, General Auditor, of the Chicago, Milwaukee & St. Paul Railway Co., on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

ROSSELL MILLER,
President.

L. P. WHALING,
General Auditor.

Subscribed and sworn to before me this 6th day of November, 1890.

[SEAL.]

J. R. DICKINSON,
Notary Public.

ANNUAL REPORT

OF THE

CHICAGO & NORTHWESTERN RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
 Page 7. Give the names of your attorneys in Iowa.
 Superintendents for Iowa.
 Division superintendents for Iowa.
 Page 11. Total mileage operated in Iowa.
 Page 13. Total mileage in Iowa.
 Page 17. 1—Amount of stock issued for dividends on earnings.
 2—Amount of stock per mile of road.
 3—Amount of stock representing road in Iowa.
 4—Amount of stock held in Iowa.
 Page 19. Amount of funded debt representing road in Iowa.
 Page 27. Grand total for Iowa.
 Page 33. Taxes paid in Iowa.
 Page 45. 1—Operating expenses per mile of road.
 2—Operating expenses per train mile.
 3—Proportion of operating expenses and taxes for Iowa.
 4—Percentage of expenses to earnings.
 5—Net earnings per train mile.
 6—Percentage of earnings to stock and debt.
 7—Percentage of earnings to cost of road and equipment.
 8—Surplus at the commencement of the year.
 9—Surplus at the close of the year.
 10—Amount of its own stock owned by the company.
 Page 46. Fencing in Iowa.
 1—How many miles of fencing on your road in Iowa?
 2—How many miles of unfenced road in Iowa?
 3—What is the average cost per mile of fencing?
 4—What is the total cost of the same?
 5—How many miles of new fencing built during the year?

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names of and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890.

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi river bridge at..... for the year ending June 30, 1890.

East bound, number of tons.....
 West bound, number of tons.....

Total tons.....

Tonnage crossing Missouri river bridge at..... for the year ending June 30, 1890.

East bound, number of tons.....
 West bound, number of tons.....

Total tons.....

Page 66. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.
 Under "Conduits," insert farm crossings, "under,"

LANDS—CONGRESSIONAL GRANT.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
 2—State the number of acres yet to inure to your company from congressional grants.
 3—State the average price at which these lands have been sold or contracted by the company.
 4—State the number of acres sold.
 5—State the amount received from sales.
 6—State the amount unpaid on outstanding contracts.
 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
 8—State the amount expended in sale and management of lands.
 9—State the amount of taxes paid on lands.
 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
 11—The cost and actual present cash value of road and equipment including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business.
- Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?
 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.
 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

No answers were received to the above list of questions.

HISTORY.

Name of common carrier making this report:
 Chicago & Northwestern Railway Company.

Date of organization:
 June 7, 1850.

Under laws of what Government, State or Territory organized? If more than one name all. Give reference to each statute and all amendments thereof:
 Organized under act of Illinois legislature, approved February 19, 1850, and act of Wisconsin legislature, approved March 14, 1850. Certificate made June 6, 1850.

OTHER COMPANIES HAVE BEEN CONSOLIDATED WITH THE CHICAGO & NORTHWESTERN RAILWAY COMPANY, AS FOLLOWS:

NAME OF COMPANY.	CHARTER OR ORGANIZATION UNDER GENERAL LAWS.
Dixon, Rockford & Kenosha Railway Company, Illinois and Wisconsin. Galena & Chicago Union Railway Company, Illinois.	Organized January 16, 1864. Chartered by act of Illinois, January 16, 1836; amended by act of Illinois, March 4, 1837; amended by act of Illinois, February 24, 1847; amended by act of Illinois, February 11, 1853; amended by act of Illinois, February 25, 1854; amended by act of Illinois, February 15, 1855; Organized February 8, 1862.
Peninsula Railroad Company, Michigan. Beloit & Madison Railroad Company, Wisconsin. Baraboo Air Line Railroad Company, Wisconsin.	Chartered by act of Wisconsin, Feb 18, 1832. Chartered by act of Wisconsin, March 8, 1870, amended by act of Wisconsin, Jan. 31, 1871.
LaCrosse, Trempealeau & Prescott Railroad Company, Wisconsin.	Chartered by act of Wisconsin, March 6, 1857, amended by act of Wisconsin, April 4, 1864.
Menominee River Railroad Company, Michigan.	Organized February 9, 1875.
Escanaba & Lake Superior Railway Company, Michigan.	Organized November 26, 1880.
Elgin & State Line Railroad Company, Illinois. Chicago, Milwaukee & Northwestern Railway Company, Illinois and Wisconsin.	Chartered by act of Illinois, February 12, 1860. Organized March 15, 1881.

DATE AND AUTHORITY FOR EACH CONSOLIDATION.

DATE OF CONSOLIDATION.	COMPANIES ACQUIRED BY CONSOLIDATION.	AUTHORITY FOR CONSOLIDATION.
Jan. 19, 1864	Dixon, Rockford & Kenosha Railroad Company.	General railroad law.
June 12, 1864	Galena & Chicago Union Railroad.	Authority conferred by charter.
Oct. 21, 1864	Peninsula Railroad Company.	General railroad law.
Jan. 16, 1871	Beloit & Madison Railroad Company.	Authority conferred by charter.
March 10, 1871	Baraboo Air Line Railroad Company.	Authority conferred by charter.
Jan. 6, 1875	LaCrosse, Trempealeau & Prescott Railroad Company.	Authority conferred by charter.
July 1, 1882	Menominee River Railroad Company.	General railroad law.
July 1, 1882	Escanaba & Lake Superior Railway Company.	General railroad law.
June 7, 1883	Elgin & State Line Railroad Company.	Authority conferred by charter.
June 2, 1883	Chicago, Milwaukee & Northwestern Railway Company.	General railroad law.

THE PROPERTY AND FRANCHISES OF OTHER COMPANIES HAVE BEEN ACQUIRED BY THE CHICAGO & NORTHWESTERN RAILWAY COMPANY BY PURCHASES, AS FOLLOWS:

DATE OF ORGANIZATION.	COMPANIES.	DATE OF PURCHASE.	AUTHORITY FOR PURCHASE.
April 4, 1882	Galesville & Mississippi River Railroad Company, Wisconsin.	March 15, 1883	General railroad law.
March 18, 1880	Rock River Railroad Company, Wisconsin.	March 16, 1883	General railroad law.
Jan. 25, 1880	Chicago, Iowa & Nebraska Railroad, Iowa.	July 1, 1884	General railroad law.
June 14, 1880	Cedar Rapids & Missouri River Railroad, Iowa.	July 2, 1884	General railroad law.
June 10, 1876	Maple River Railroad Company, Iowa.	July 3, 1884	General railroad law.
July 31, 1873	Stanwood & Piquon, Iowa.	Oct. 24, 1884	General railroad law.
March 2, 1870	Iowa Midland Railway Company, Iowa.	Oct. 24, 1884	General railroad law.
July 2, 1862	Ottumwa, Cedar Falls & St. Paul Railway Company, Iowa.	Oct. 24, 1884	General railroad law.
June 18, 1880	Iowa Southwestern Railway Company, Iowa.	Oct. 24, 1884	General railroad law.
Aug. 1, 1870	Des Moines & Minneapolis Railroad Company, Iowa.	Oct. 24, 1884	General railroad law.
April 9, 1866	Maple Valley Railway Company, Iowa.	May 4, 1887	General railroad law.
April 15, 1886	Janesville & Evansville Railway Company, Wisconsin.	May 6, 1887	General railroad law.
Jan. 13, 1887	Sioux Valley Railway Company, Iowa.	Nov. 2, 1887	General railroad law.
Aug. 18, 1873	Iowa Railway, Coal & Manufacturing Company, Iowa.	Nov. 2, 1887	General railroad law.
Oct. 30, 1880	Linn County Railway Company, Iowa.	Nov. 2, 1887	General railroad law.
June 29, 1858	Steamers & Cortland Railroad Company, Illinois.	June 7, 1888	Act of Illinois, June 30, 1885.
Feb. 15, 1884	Northern Illinois Railway Company, Illinois.	June 7, 1888	Act of Illinois, June 30, 1885.
Oct. 8, 1880	Iron River Railway Company, Michigan.	June 10, 1889	General railroad law.
Aug. 13, 1887	Iron Range Railway Company, Michigan.	June 10, 1889	General railroad law.
Aug. 8, 1887	Lake Geneva & St. Line Railway Company, Wisconsin.	June 10, 1889	General railroad law.
June 15, 1869	Toledo & Northwestern Railway, Iowa.	June 6, 1890	General railroad law.

If a re-organized company, give name of original corporation, and refer to laws under which it was organized.
Not a re-organized company.

ORGANIZATION.

NAME OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
A. G. Dorman	New York, N. Y.	June, 1891.
David P. Kimball	Boston, Mass.	June, 1891.
Chauncey M. Depew	New York, N. Y.	June, 1891.
Samuel F. Barger	New York, N. Y.	June, 1891.
Albert Keep	Chicago, Ill.	June, 1891.
M. L. Sykes	New York, N. Y.	June, 1891.
Horace Williams	Clinton, Iowa.	June, 1892.
Frederick L. Ames	Boston, Mass.	June, 1892.
John M. Burke	New York, N. Y.	June, 1892.
Marvin Hughitt	Chicago, Ill.	June, 1892.
N. K. Fairbank	Chicago, Ill.	June, 1892.
W. L. Scott	Eric, Pa.	June, 1893.
Percy R. Pyne	New York, N. Y.	June, 1893.
F. W. Vanderbilt	New York, N. Y.	June, 1893.
W. K. Vanderbilt	New York, N. Y.	June, 1893.
H. McK. Twombly	New York, N. Y.	June, 1893.
John I. Blair	Blairstown, N. J.	June, 1893.

Total number of stockholders at date of last election:
Thirty-four hundred and fifty-seven.

Total number of stockholders at date of last election, in Iowa:
Twenty.

Date of last meeting of stockholders for election of directors:
June 5, 1890.

Give post-office address of general office:
Chicago and New York.

Give post-office address of operating office:
Chicago.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the Board	Albert Keep	Chicago, Illinois.
President	Marvin Hughitt	Chicago, Illinois.
First Vice-President	Martin L. Sykes	New York, New York.
Second Vice-President	Marshall M. Kirkman	Chicago, Illinois.
Third Vice-President	William H. Newman	Chicago, Illinois.
Secretary	Martin L. Sykes	New York, New York.
Treasurer	Martin L. Sykes	New York, New York.
General Counsel	William C. Goudy	Chicago, Illinois.
General Attorney	William B. Keep	Chicago, Illinois.
Auditor	J. B. Redfield	Chicago, Illinois.
General Manager	John M. Whitman	Chicago, Illinois.
Chief Engineer	John E. Blunt	Chicago, Illinois.
General Superintendent	Sherburne Sanborn	Chicago, Illinois.
Asst. General Superintendent	Peter Hallenbeck	Winona, Minnesota.
Div. Superintendent, Iowa line	Marcellus Hopkins	Boone, Iowa.
Div. Superintendent, Iowa line	Hugh M. Hughes	Eagle Grove, Iowa.
Gen. Superintendent for Iowa	Sherburne Sanborn	Chicago, Illinois.
Superintendent of Telegraph	George H. Thayer	Chicago, Illinois.
General Freight Agent	Hiram R. McCullough	Chicago, Illinois.
General Passenger Agent	William A. Thrall	Chicago, Illinois.
General Ticket Agent	William A. Thrall	Chicago, Illinois.
General Baggage Agent	Nathaniel A. Phillips	Chicago, Illinois.
Land Commissioner	Charles E. Simmons	Chicago, Illinois.

PROPERTY OPERATED.

STATION
MILES OF COMPLETED ROAD, JUNE 30, 1890—LINES CHARTERED AS, OR CONSOLIDATED WITH CHICAGO & NORTHWESTERN RAILWAY CO.

	FROM—	TO—	Total.	Illinois.	Iowa.	Wisconsin.	Michigan.	Minnesota.	South Dakota.	North Dakota.
Chicago.....	Council Bluffs		491.06	137.86	353.12					
Chicago.....	Freeport.....		121.00	121.00						
Geneva.....	Aurora.....		9.40	9.40						
Geneva.....	St. Charles.....		2.40	2.40						
Geneva.....	Cortland.....		4.64	4.64						
Sycamore.....	Williams Bay.....		51.04	53.82		15.78				
Egin.....	Spring Valley.....		73.78	73.78						
Belt Mare.....	River Chicago.....		4.30	4.30						
South Branch Junction.....	Anamosa quarry.....		73.57		73.57					
Clinton.....	Tipton.....		8.50		8.50					
Stanwood.....	Jewell Junction.....		5.00		5.00					
Out off near Cedar Rapids.....	Elmore.....		164.54		164.54					
Des Moines.....	Wall Lake Junction.....		73.08		73.08					
Tama.....	Hawarden.....		145.20		145.20					
Jewell Junction.....	Mechanicknock.....		61.00		61.00					
Eagle Grove.....	Coal Banks.....		3.28		3.28					
Belle Plaine.....	Onawa.....		89.85		89.85					
Boone.....	Noville.....		70.87		70.87					
Maple River Junction.....	Kirkman.....		34.81		34.81					
Wall Lake.....	Audubon.....		17.00		17.00					
Carroll.....	Ft. Howard.....		145.20	69.73			173.47			
Manning.....	Rockford.....		3.63	3.63			3.63			
Appleton Water Power Extension.....	Montrose.....		72.10	44.10			28.07			
Kenosha.....	Milwaukee.....		5.20	5.20			40.40			
Chicago.....	Fun du Laek.....		83.00	44.00			62.63			
Chicago.....	Princeton.....		62.63				78.40			
Milwaukee.....	Monfort.....		140.88				140.88			
Shesbeygan.....	Gallera.....		46.34	10.50			36.84			
Milwaukee.....	Woodman.....		30.50				30.50			
Monfort.....	Platteville.....		4.00				4.00			
Lewisish.....	Lancaster Junction.....		12.04				12.04			

Station	6.10	21.00	6.10	15
Janesville	227.60	21.00	205.87	
Bellevue	3.56		2.96	
Winona Junction	0.71		0.71	
Trumpton	15.69		15.68	
Evanville	302.64		40.45	
Ft. Howard	10.44		10.44	
Clowry	1.25		1.25	
Walsh	104.23		13.57	
Powers	0.10		0.10	
Slager	34.99		34.96	
Natavia	42.57		42.57	
BRANCHES TO MINES:				
Old main line	8.44		8.44	
Old R. & L. S. line	36.13		31.42	
Old Monon River line	3,001.31	588.28	1,353.12	47
Total			1,041.56	

PHOTOGRAPHY: LYN LYNES

Line	Length, miles	Capital stock, \$	Surplus, \$	Assets, \$	Liabilities, \$	Total, \$
Princeton & Western Railway	16.00					
Valley Junction						
Winona & St. Peter Railroad	448.48					
Winona						
Maakabo Junction						
Sleepy Eye						
Rockswart						
Eyota						
Tracy						
Dakota Central Railway	720.00					
Minnesota State Line						
James Valley Junction						
Watertown						
Watertown Junction						
Leopold						
Leopoldville						
Doland						
Total	1,596.47					
REGULATED—						
Chicago & North-western Railway (chartered or consolidated)	2,001.01	985.28	1,160.12	900.49	301.55	14.28
Proprietary lines	1,198.47			18.06		14.28
Total	4,250.38	985.28	1,160.12	940.55	301.55	14.28

PROPERTY OPERATED—CONTINUED.

FROM—	TO—	Total.	Illinois.	Iowa.	Wisconsin.	Michigan.	Minnesota.	South Dakota.	North Dakota.
LINES OPERATED UNDER TRACKAGE RIGHTS—									
M. L. S. & W. R. Y. Co., In the city of Watersmeet,	Michigan.....	.47							
G. B. Wm. & St. P. R. Y. Co., Yard Crossing to La Crosse,	Wisconsin.....	4.07			4.07				
Total.....		4.54			4.07	.47			
Total mileage operated.....		4,254.02	588.28	1,163.12	930.02	332.02	414.47	744.13	14.28

NAME OF ALL COAL, BRIDGE, CANAL, OR OTHER PROPERTIES, THE EARNINGS AND EXPENSES OF WHICH AFFECT THE GENERAL BALANCE SHEET.

NAME.	CHARACTER OF BUSINESS.	TITLE. (OWNED, LEASED, ETC.)	STATE OR TERRITORY.
Western Town Lot Company.....	Establishing towns and selling town lots.....	Ownership of stock.....	Iowa, Minnesota and North Dakota.
Pioneer Town Site Company.....		Ownership of stock.....	Nebraska and South Dakota.
Minnesota Land Grant.....		Owned by Proprietary Co.....	Minnesota and South Dakota.
Wisconsin Land Grant.....	Selling lands.....	Owned.....	Wisconsin.
Michigan Land Grant.....		Owned.....	Michigan.
Consolidation Coal Company.....	Mining and selling coal.....	Ownership of stock.....	Iowa.

CAPITAL STOCK.

DESCRIPTION.	Number of Shares.	Par value of Shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK—						
Scrip, Chicago & Northwestern Railway Company, common (including \$10,000,000 owned by company).....	412,546	\$ 100.00	No fixed amount, \$ 41,254,605.07		.07	\$ 1,882,194.00
Scrip, Chicago & Northwestern Railway Company, preferred (including \$1,254,500 owned by company).....	222,254	100.00	No fixed amount, 22,225,454.36		.07	1,562,765.00
Stock of proprietary companies whose operations, etc., are embraced in this report, common.....	28,125	100.00	No fixed amount, 2,812,500.00			
Total.....	662,925		\$ 66,282,560.33			\$ 3,444,959.00

FUNDED DEBT—CONTINUED.

CLASS OF BOND OR FUNDED DEBT.	TIME.		Amount of au- thorized issue.	Amount issued.	Amount out- standing.	Cash realized on amount issued.	INTEREST.			
	Date of issue.	When due.					Rate.	When payable.	Amount accrued during year.	Amount matured during year.
MISCELLANEOUS OBLIGATIONS. (Collateral Trust Bonds.)										
C. & N. W. R'y, Sinking Fund of 1879	Oct 1, 1879	Oct 1, 1929	15,000,000.00	5,440,000.00	*6,305,000.00	5,364,346.67	6	Apr 1, Oct 1	378,300.00	378,300.00
C. & N. W. R'y, Sinking Fund of 1879	Oct 1, 1879	Oct 1, 1929		8,560,000.00	*8,016,000.00	8,100,675.00	5	Apr 1, Oct 1	402,500.00	404,200.00
C. & N. W. R'y, Extension of 1886	Apr 15, 1886	Aug 15, 1926	20,000,000.00	15,912,000.00	*4,897,000.00	15,008,965.20	4	Feb 15, Aug 15	195,880.00	195,880.00
C. & N. W. R'y, Extension of 1886	Apr 15, 1886	Aug 15, 1926			*11,015,000.00		4	Feb 15, Aug 15	440,000.00	440,000.00
DEBENTURE BONDS.										
C. & N. W. R'y, 25 yrs deb. of 1909	July 1, 1884	Nov 1, 1909	5,000,000.00	4,000,000.00	4,000,000.00	3,807,500.83	5	May 1, Nov 1	200,000.00	200,000.00
C. & N. W. R'y, S. F., deb. of 1933	May 1, 1883	May 1, 1933	10,000,000.00	10,000,000.00	10,000,000.00	9,150,000.00	5	May 1, Nov 1	500,000.00	500,000.00
Total				\$108,328,000.00	\$104,985,500.00				\$6,244,288.38	\$6,240,455.00
Less interest collected on bonds deposited with trustee in place of bonds issued by C. & N. W. R'y Co. (the interest on which latter is included in the above)									440,000.00	440,000.00
									\$5,803,688.38	\$5,800,455.00

- * These bonds issued in place of first mortgage bonds of road whose lines are included in this report.
 † These bonds issued in place of first mortgage bonds of road whose lines are not included in this report.
 ‡ These bonds were assumed by the C. & N. W. R'y Co. when it acquired the roads named.
 § These bonds were assumed by the W. & St. P. R. R. when it acquired the roads named.
 ¶ Part for cash and part for construction.
 ** Part for cash and part for other bonds.
 *** Bonds assumed by C. & N. W. R'y Co.

STATEMENT OF AMOUNT.

SERIES OR OTHER DESIGNATION.	DEFERRED PAYMENTS—PRINCIPAL.		DEFERRED PAYMENTS—INTEREST.	
	Original amount.	Amount outstanding.	Amount accrued during year.	Amount matured during year.
Miscellaneous obligations	\$ 30,912,000.00	\$ 30,223,000.00	1,417,280.02	1,418,080.00
Less credit to interest			440,000.00	440,000.00
Total	\$ 30,912,000.00	\$ 30,223,000.00	976,680.02	978,280.00

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount matured during year.
Mortgage bonds	\$ 65,416,000.00	\$ 60,732,500.00	\$ 4,127,608.38	\$ 4,127,475.00
Miscellaneous obligations	30,912,000.00	30,223,000.00	976,680.02	978,280.00
Debentured bonds	14,000,000.00	14,000,000.00	700,000.00	700,000.00
Total	\$ 108,328,000.00	\$ 104,955,500.00	\$ 5,803,688.38	\$ 5,805,855.00

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 636,820.57
Bills receivable	55,736.80
Due from agents	1,536,020.03
Due from solvent companies and individuals	88,606.16
Other cash assets* (due from U. S. government)	209,140.74
Balance—current liabilities	277,763.03
Total	\$ 2,775,088.23

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1900.

Audited vouchers and accounts	\$ 912,885.84
Wages and salaries	1,168,983.51
Net traffic balances due to other companies	205,272.61
Dividends not called for	89,568.75
Matured interest coupons unpaid (including coupons due July 1)	332,431.52
Rentals due July 1	6,000.00
Total	\$ 2,775,088.23

*Materials and supplies on hand, \$2,071,297.20.

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

(Including proprietary companies whose operations are embraced in this report.)

ACCOUNT.	TOTAL AMOUNT OUTSTANDING.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To railroads.	To other proprietors.	Miles.	Amount.	
Capital stock	\$ 104,582,820.23	\$ 64,282,820.23	\$ 250,000.00	4,250.38	\$ 15,304.36	
Bonds	104,985,500.00	104,985,500.00		4,259.38	34,770.26	
Total	\$ 171,519,320.23	\$ 171,588,320.23	\$ 250,000.00	4,259.38	\$ 40,294.82	
FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.						
NAME OF ROAD.	CAPITAL STOCK.	FUNDED DEBT.	CURRENT LIABILITIES.	AMOUNT PER MILE OF ROAD.		
				Miles.	Amount.	
Chicago & Northwestern Railway Company and proprietary companies whose operations are included in this report	\$ 64,282,820.23	\$ 104,985,500.00	\$ 2,775,088.23	4,259.38	\$ 40,294.73	
Grand total	\$ 64,282,820.23	\$ 104,985,500.00	\$ 2,775,088.23	4,259.38	\$ 40,294.73	
Grand total for Iowa (proportional)	\$ 18,338,348.62	\$ 38,729,386.41	\$ 759,465.19	1,193.12	\$ 40,294.73	

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.				Total cost to June 30, 1889.	Total cost to June 30, 1890.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Not included in operating expenses.	Charged to construction or equipment.			
CONSTRUCTION—							
Right of way.....				\$ 215,261.79			
Grading and bridge and culvert masonry.....				12,211.13			
Rails.....				284,544.79			
Turnouts.....				111,400.20			
Other superstructure.....				77,445.16			
Buildings, furniture and fixtures.....				306,531.36			
Shop machinery and tools.....				50,710.15			
Engineering expenses.....				12,702.26			
Wear and tear.....				28,345.11			
Sidings and yard extensions.....				444,174.17			
Other items.....				87,532.56			
Total construction.....				\$1,816,479.10	\$151,658,913.70	\$153,674,261.80	
Credited to cost of road during the year, being amount of stock of I. & N. W. R'y. dropped from the accounts.....						\$ 3,307,260.00	
Balance cost of road, as per balance sheet.....						127,371,702.89	29,067.15
EQUIPMENT—							
Locomotives.....				160,026.76			
Passenger cars.....				40,540.11			
Baggage, express and postal cars.....				16,152.66			
Freight cars.....				665,462.15			
Total equipment.....				\$ 821,182.68	\$ 27,065,208.42	\$ 27,886,391.10	6,577.46
Grand total cost construction, equipment, etc.....				\$2,707,467.78	\$178,924,322.21	\$181,560,652.90	36,544.61
Total cost construction, equipment, etc., for Iowa (proportional).[*]				\$40,000.79	\$4,036,851.42	\$4,565,766.75	36,544.61
[*] On the old and more completed parts of the road petty expenditures for construction and equipment amounting to less than \$250 each are charged to operating expenses.							

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 27,451,193.40	
Less operating expenses.....	17,043,868.85	
Income from operation.....		\$ 10,377,324.51
Interest on bonds owned.....	458.34	
Dividends on stocks owned.....	216,243.00	
Miscellaneous income, less expenses.....	124,178.36	
Dividend on stock of Consolidation Coal Co., whose accounts are embraced in the balance sheet.....	60,000.00	
Income from other sources.....		400,879.70
Total income.....		\$ 10,787,204.21
DEDUCTIONS FROM INCOME—		
Interest on funded debt accrued.....	\$ 5,803,688.38	
Taxes (taxes paid in Iowa \$107,105.76).....	758,043.04	
Other deduction, sinking funds.....	302,570.00	
Total deductions from income.....		\$ 6,704,301.42
Net income.....		\$ 4,082,902.80
Dividends, six per cent, common stock.....	\$ 1,882,194.00	
Dividends, 7 per cent, preferred stock.....	1,562,785.00	
Total.....		\$ 3,444,979.00
Surplus from operations of year ending June 30, 1890.....		677,923.80
Surplus on June 30, 1889.....	\$ 5,942,579.52	
Less amount charged to income account for reduction of cost of stock of the C., St. P., M. & O. Railway Company on the company's books to \$10,000,000.....	315,550.00	
		4,726,919.62
Surplus on June 30, 1890.....		\$ 5,304,843.51

REPORT OF RAILROAD COMMISSIONERS.

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of re-payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$1,525,386.86		
Less repayments:			
Tickets redeemed.....		\$ 3,082.34	
Excess fares refunded.....		18,410.33	
Total deductions.....		\$ 21,492.67	
Total passenger revenue.....			\$1,503,894.19
Mail.....			100,533.97
Express.....			61,841.73
Extra baggage and storage.....			28,397.25
Other items: (Train and station privileges).....			2,857.70
Total passenger earnings.....			\$1,700,038.71
FREIGHT—			
Freight revenue.....	\$7,549,064.64		
Loss repayments:			
Overcharges to shippers.....		\$ 170,273.39	
Other repayments.....		768.62	
Total deductions.....		\$ 180,041.31	
Total freight revenue.....			\$ 7,369,023.33
Other items:			
Storage and demurrage.....		\$ 1,227.78	
Loss repayments.....		897.39	
Total freight earnings.....			\$ 7,371,148.30
OTHER EARNINGS FROM OPERATION—			
Items from tracks, yards, and terminals:			
Rentals not otherwise provided for.....		\$ 904.50	
Other sources: Less repayments.....		14.00	
Total other earnings.....			\$ 946.00
Total gross earnings from operation, Iowa.....			\$ 7,375,455.74
Total gross earnings from operation, entire line.....			\$ 27,421,193.46

BONDS OWNED.

NAME.	Total amt't held.	Rate.	Income or interest received.
Chicago, Iowa & Dakota Railway, first mortgage bonds.....	\$ 38,000.00	6%	\$ 2,280.00
Chicago, Iowa & Dakota Railway, first mortgage bonds.....	7,528.80	6%	451.73
Chicago, Iowa & Dakota Railway, first mortgage bonds.....	40,528.80		458.74

STOCKS OWNED.

(OF COMPANIES NOT EMBRACED IN THIS REPORT.)

NAME.	Total par value.	Rate.	Income or interest received.
Common Stock, Chicago, St. Paul, Minneapolis & Omaha Railway Company.....	\$ 9,320,000.00		
Preferred Stock, Chicago, St. Paul, Minneapolis & Omaha Railway Company.....	5,380,000.00	.04	\$ 215,200.00
Common Stock, Sioux City & Pacific Railroad Company.....	1,888,000.00		
Preferred Stock, Sioux City & Pacific Railroad Company.....	14,900.00	.07	1,043.00
Stock of Fremont, Elkhorn & Missouri Valley Railroad Company.....	25,050,000.00		
Stock of Wyoming Central Railway Company.....	2,100,000.00		
Stock of South Dakota Western Railway Company.....	5,000.00		
Stock of Missouri Valley & Blair Railway and Bridge Company.....	1,085,000.00		
Stock of Sioux City Bridge Company.....	75,400.00		
Total.....	\$ 44,918,300.00		\$ 216,243.00

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS AND TERMINALS IN IOWA.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
TRACKS—				
Sidings.....	What Cheer Iowa.....	What Cheer Coal Company.....	\$ 685.52	
Sidings.....	City of Council Bluffs.....	Chicago, Burlington & Quincy Railroad Co.....	182.40	
Sidings.....	City of Council Bluffs.....	Chicago, Rock Island & Pacific Railroad Co.....	180.40	
Total.....				\$ 1,048.32
Bridge	Bridge across Mississippi River at Clinton.....	Chicago, Burlington & Quincy Railroad Co.....	\$ 4,000.00	
Total.....				\$ 4,000.00
Grand total rentals received.....				\$ 5,048.32

MISCELLANEOUS INCOME.

ITEM.	GROSS INCOME.	LESS EXPENSES.	NET MISCELLANEOUS INCOME.
Interest on notes, call loans, discounts on accounts payable, etc.	\$ 130,805.84	\$ 6,717.48	\$ 124,178.36
Total	\$ 130,805.84	\$ 6,717.48	\$ 124,178.36

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	\$ 628,585.50	\$ 1,280,848.16	\$ 1,909,433.75
Renewals of rails	67,003.91	137,754.25	205,358.16
Renewals of ties	164,043.18	335,487.99	500,131.17
Repairs of bridges and culverts	113,288.62	230,844.48	344,133.10
Repairs of fences, road-crossings, signs, and cattle guards	59,221.68	108,448.06	167,669.74
Repairs of buildings	119,582.52	243,609.37	363,251.89
Repairs of docks and wharves		183,738.80	183,738.80
Repairs of telegraph	9,295.65	18,941.45	28,237.10
Other expenses			
Total	\$ 1,156,221.15	\$ 2,539,732.53	\$ 3,695,953.71
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	215,162.81	808,308.63	1,113,561.44
Repairs and renewals of passenger cars	373,474.98		373,474.98
Repairs and renewals of freight cars		1,052,780.61	1,052,780.61
Repairs and renewals of ferry-boats, tugs, floats and barges	224.20	457.03	681.23
Shop Machinery, tools, etc.	22,505.90	45,837.70	68,343.60
Other expenses			
Total	\$ 611,367.98	\$ 1,907,493.97	\$ 2,608,861.05
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and round-housemen	641,642.87	1,307,454.56	1,949,097.43
Fuel for locomotives	676,362.00	1,378,209.59	2,054,571.59
Water-supply for locomotives	35,444.25	73,223.58	108,667.83
All other supplies for locomotives	30,963.68	63,063.67	94,027.35
Wages of other trainmen	391,133.68	1,037,875.53	1,429,009.21
All other train supplies	116,171.65	101,816.97	217,988.62
Wages of switchmen, flagmen and watchmen	224,003.81	456,445.18	680,448.99
Expense of telegraph, including train dispatchers and operators	117,231.55	238,878.87	356,110.42
Wages of station agents, clerks and laborers	582,761.56	1,187,474.04	1,770,235.60
Station supplies	28,047.24	57,150.95	85,198.19
Switching charges—balance		77,931.65	77,931.65
Car mileage—balance	22,172.04	86,716.65	108,888.69
Loss and damage	1,924.38	94,294.38	96,218.76
Injuries to persons	120,037.48	157,602.50	277,640.98
Barges, floats, tugs, ferry-boats, expenses of, including wages, fuel and supplies	875.70	1,784.40	2,660.10
Other expenses			
Total	\$ 2,988,771.89	\$ 6,319,003.52	\$ 9,307,775.41

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
GENERAL EXPENSES—			
Salaries of officers	57,657.97	117,485.90	175,143.87
Salaries of clerks	90,583.03	202,917.06	293,500.09
General office expenses and supplies	34,808.04	70,927.21	105,735.25
Agencies, including salaries and rent	68,508.58	139,783.08	208,379.66
Advertising	32,944.04	67,129.00	100,073.04
Commissions	62,403.54	82,567.09	144,970.63
Insurance	504.30	1,216.98	1,805.28
Expense of fast freight lines		1,479.90	1,479.90
Expense of traffic associations	3,576.32	45,384.53	49,360.75
Expense of stock yards and elevators		951.04	951.04
Rents for tracks, yards and terminals	18,436.21	37,566.89	56,003.10
Rentals not otherwise provided for	3,536.97	7,307.18	10,744.15
Legal expenses	32,465.45	66,153.77	98,619.22
Stationery and printing	57,713.25	117,600.38	175,313.63
Other general expenses			
Total	\$ 472,316.70	\$ 958,961.98	\$ 1,431,278.68
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	1,156,221.15	2,539,732.53	3,695,953.71
Maintenance of equipment	611,367.98	1,907,493.97	2,608,861.05
Conducting transportation	2,988,771.89	6,319,003.52	9,307,775.41
General expenses	472,316.70	958,961.98	1,431,278.68
Grand total	\$ 5,228,676.82	\$ 11,815,192.03	\$ 17,043,868.85
Percentage of expenses to earnings, entire line	69.88	59.27	62.16
OPERATING EXPENSES—STATE OF IOWA—(Proportional on basis of miles of road.)			
Maintenance of way and structures	316,063.27	694,258.35	1,010,321.62
Maintenance of equipment	167,122.60	546,032.63	713,155.23
Conducting transportation	817,007.32	1,727,355.49	2,544,362.71
General expenses	129,111.94	262,146.73	391,258.67
Total	\$ 1,429,305.03	\$ 3,229,792.20	\$ 4,659,097.23
Percentage of proportional expenses to earnings—Iowa	79.44	60.07	64.93

FENCING IN IOWA.

1. How many miles of fencing on your road in Iowa? About 1,123.19 miles.
2. How many miles of unfenced road in Iowa? There are about 49 miles of road in Iowa not fenced, including station grounds. Fence is built as fast as needed.
3. What is the average cost per mile of fencing? No data.
4. What is the total cost of same? No data.
5. Miles of new fencing built during the year? About 7.31 miles of road fenced.

RENTALS PAID.

RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
Tracks	Grand Crossing to La Crosse. Paid F. E. & M. V. R. Co., account of track Siding at Lindwern, Wisconsin. Siddings and spurs in Oshkosh, Wisconsin.	G. B. W. & St. P. R'y Co. Blair to Omaha. C. M. & St. P. R'y Co. Oshkosh Transportation Company.	\$ 3,156.76 10,565.48 1,200.00 3,501.75	
Total.			\$	17,573.99
Bridge	Over Mississippi River at Clinton, Iowa.	Albany Railroad Bridge Company.	\$ 12,000.00	
Total.				12,000.00
Terminals.	U. P. Transfer Station at Council Bluffs. Shea & George, dock at Milwaukee.	Union Pacific Railway Company. Shea & George.	4,400.00 22,020.06	
Total.				26,420.06
Total rentals.			\$	55,003.07
Grand total rentals paid.			\$	55,003.07

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1890.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road	\$132,858,013.79	\$127,371,792.89	\$	5,486,220.90
Cost of equipment	27,065,508.42	25,906,007.10	891,188.68	
Bonds of other companies owned	40,638.89	40,638.89		
Stocks of other companies owned	12,357,333.40	12,046,913.50		310,419.90
Other permanent investments	270,000.00	422,793.75	146,793.75	
Cost of property, Consolidation Coal Co. and Western Town Lot Co., and Pioneer Town Site Co.	520,118.82	552,478.46	23,359.64	
Bonds of F. E. & M. V. R. R. and Wyoming Central Railway Company deposited with the trustee as security for a like amount of bonds issued by the Chicago & Northwestern Railway Company	11,015,000.00	11,015,000.00		
Cash and current assets	4,040,930.62	2,497,325.20		1,543,605.42
Cost of stocks of proprietary companies, whose operations are embraced in this report	247,500.00	247,875.00	375.00	
C. & N. W. R'y consolidated sinking fund currency bonds on hand	1,000.00	21,000.00	20,000.00	
OTHER ASSETS--				
Materials and supplies	2,612,799.46	2,071,397.20	54,407.74	
Sinking fund, trustees of	4,522,400.00	4,747,970.00	225,570.00	
Grand total	\$195,975,243.44	\$188,901,781.00	\$	6,983,461.54

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1890.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Capital stock	\$ 74,515,030.53	\$ 66,532,820.53	\$	8,982,210.00
Subscription account of stock of Paint River Railway Company		375.00	375.00	
Funded debt	105,121,500.00	104,985,500.00		136,000.00
Current liabilities	2,380,472.27	2,775,988.23	385,615.96	
Notes of Consolidation Coal Company for coal lands, maturing in 1891	125,000.00	125,000.00		
Accrued interest on funded debt not yet payable	1,374,981.44	1,372,814.82		2,166.62
F. E. & M. V. R. R. Co.	1,000,578.56	1,038,775.00		51,803.56
Sinking funds paid	4,522,400.00	4,747,970.00	225,570.00	
PROFIT AND LOSS--				
Surplus from operation of road	5,042,570.52	5,304,843.51	262,273.00	
Surplus C. & N. W. R'y five per cent sinking fund bonds of 1879, redeemed and cancelled		136,000.00	136,000.00	
Surplus Consolidation Coal Co.		97,107.96	97,107.96	
Surplus from land grant lands and town lots less deferred payments on same	1,569,411.12	1,975,426.88	382,015.76	
Grand total	\$195,975,243.44	\$188,901,781.00	\$	6,983,461.54

IMPORTANT CHANGES DURING THE YEAR.

No extension of road put in operation during year.

No leases taken or surrendered.

On June 5, 1890, the Chicago & Northwestern Railway Company acquired by purchase the Toledo & Northwestern Railway, having 385.19 miles of road heretofore operated as proprietary.

No mortgage made during the year upon any road operated by this company.

The bonded debt has been increased by an issue of \$20,000, and decreased by cancellation of \$150,000 of bonds, leaving a net decrease of \$130,000.

Outstanding capital stock has been increased during the year by conversion of stock and bonds of the Peninsula Railroad Company, \$20,000, and has been decreased by absorption of the Toledo & Northwestern Railway, \$8,302,500, leaving a net decrease of \$8,282,500.

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

By an agreement with American Express Company of date February 27, 1890, to be in force for five years from February 1, 1890, the Chicago & Northwestern Railway Company agrees to transport the freight of the express company over all lines operated by the railway company, except to local points between Chicago and Milwaukee, for an annual payment of \$380,000.04 for an estimated limited tonnage and an agreed schedule of rates for any exceptional excess of tonnage.

MAILS.

The company transports mails over any route on its lines when ordered by the United States Postoffice Department. The company receives such compensation for services as is from time to time fixed.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

Sleeping cars are owned by the Wagner Palace Car Company, and are run on this company's line. The car company fixes and collects the charges from passengers for accommodations in same. The Chicago & Northwestern Railway keeps the exterior of the cars in good order and furnishes fuel and lights. Parlor cars are not run in Iowa. Dining cars are run, owned by the Chicago & Northwestern Railway Company, meals on which are furnished at 75 cents each.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

The cars of all transportation companies are allowed to run over this company's lines, paying the regular rates and receiving mileage, and their freight having no preference over other freight of like class.

OTHER RAILROAD COMPANIES.

With Chicago, Burlington & Quincy Railroad Company, whereby that company acquires the joint use of bridge over the Mississippi River at Clinton, Iowa. With Chicago, Burlington & Quincy Railroad Company and Chicago, Rock Island & Pacific Railroad Company, whereby these companies acquire the joint use with the Chicago & Northwestern Railway Company, of certain sidings in the city of Council Bluffs, Ia. With the Union Pacific Railway Company, agreement of October 18th, 1889, for the establishment of a joint through line over the lines of the contracting parties, to be in force ten years from November 1st, 1889.

STEAMBOAT OR STEAMSHIP COMPANIES.

This company has no contract with steamboat or steamship companies.

TELEGRAPH COMPANIES.

By contract with the Western Union Telegraph Company all lines of roads operated by this company are afforded telegraph facilities. This company having certain wires or rights to their use for the business of the railway company, commercial business being done by the telegraph companies.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.	Miles.	Amount of mortgage per mile of line.	What securities mortgaged.
C. R. & Mo. R. R. R. 1st Div.-1st mortgage	From Cedar Rapids, Ia., to Marshalltown, Ia.	70.00	\$ 10,000.00	
C. I. & N. R. R.-1st mortgage	Clinton, Ia., to Cedar Rapids, Ia.	81.30	1,588.71	
C. R. & Mo. R. R. R. 2d Div.-1st mortgage	Marshalltown, Ia., to Des Moines River	54.60	10,630.34	
Maple River Railroad-1st mortgage	Clinton to Lyons	60.15	6,601.60	
Chicago & Milwaukee Railway-1st mortgage	Maple River Junction to Mapleton, Ia.	85.00	20,000.00	
Peninsula Railroad-1st mortgage	Chicago to Milwaukee	108.85	1,212.68	
Iowa Midland Railway-1st mortgage	Escanaba, Mich., to Negaunee, Mich.	70.97	19,447.48	
Escanaba & Lake Superior Railway-1st mortgage	Lyons Ia., to Anamosa, Ia.	43.30	16,628.17	
C. & N. W. R'y-general consolidated, gold	Naranta, Mich., to Metropolitan, Mich.			
	Chicago to Ishpeming, Mich., (including branches to mines); Chicago to Mo. Riv. opposite Omaha; Chicago to Freeport, Ill.; Chicago to Fon du Lac, Wis.; Belvidere, Ill., to Winona, Minn.; Elgin, Ill. to Lake Geneva, Wis.; Kenosha, Wis., to Rockford, Ill.; Clinton, Ia., to Anamosa, Ia.; Stanwood, Ia., to Tipton, Ia.; Geneva, Ill., to Batavia, Ill.; Geneva, Ill., to St. Charles, Ill.; Chicago to South Branch Track; Montross to Cut-off Track	1,660.92	7,881.19	
Milwaukee & Madison R'y.-1st mortgage	Milwaukee, Wis., to Madison, Wis.	82.00	19,512.50	
Chicago & Tomah R. R.-1st mortgage	Galesville, Ill., to Woodman, Wis.			
Chl., Mil. & N. W. R'y-1st mortgage	Montfort, Wis., to Madison, Wis.	151.76	15,010.54	
Menominee River R. R.-1st mortgage	Ipswich, Wis., to Platteville, Wis.			
Menominee River R. R. Ext.-1st mortgage	Lancaster Junction to Lancaster	24.71	16,187.77	
Des Moines & Minn. R. R.-1st mortgage	Powers, Mich., to Quinnesec, Mich.	6.37	25,117.74	
Dakota & Central R'y-1st mortgage (W. & St. P. Co.)	Quinnesec, Mich., to Wisconsin State Line	57.34	10,461.90	
W. & St. P. R. R.-2d (now 1st) mortgage	Des Moines, Ia., to Jewell Junction, Ia.	71.00	15,000.00	
Dakota Central R'y-1st mortgage (Southeastern Div.)	Watertown, D. T., to Redfield, D. T.	139.00	11,453.23	
Rock & North Minn. R'y-1st mortgage	Winona, Minn., to St. Peter, Minn.	123.49	15,957.46	
Plainview R. R.-1st mortgage	Iroquois, D. T., to Hawarden, Ia.	24.48	8,109.93	
	Rochester, Minn., to Zumbrota, Minn.	15.01	6,692.22	
	Eyota, Minn., to Plainview, Minn.			
Minnesota Valley R'y-1st mortgage	Sleepy Eye, Minn., to Redwood Falls, Minn.	24.40	6,147.54	
Ort. C. F. & St. P. R'y-1st mortgage	Belle Plaine, Ia., to Muchakinock, Ia.	64.00	23,000.00	
C. R. & Mo. River R. R.-mortgage of 1884	Cedar Rapids, Ia., to Des Moines River	122.60	6,385.28	
Northern Illinois R'y-1st mortgage	Belvidere, Ill., to Spring Valley, Ill.	75.78	19,020.10	
Madison Extension-1st mortgage, sinking fund	Madison, Wis., to Winona Junction, Wis.	129.10	24,200.00	
Menominee Ext.-1st mortgage, sinking fund	Ft. Howard, Wis., to Escanaba, Mich.	114.10	23,637.16	
C. & N. W. R'y-consolidated sinking fund, currency	Chicago to Ft. Howard, Wis.; Escanaba, Mich., to Negaunee, Mich., and iron mines; Chicago to Clinton, Ia.; Chicago to Freeport, Ill.; Belvidere, Ill., to Madison, Wis.; Elgin, Ill., to Rockford, Ill.; Rockford, Ill., to Kenosha, Wis.			
C. R. & Mo. River R. R. 3d Div.-1st mortgage	Des Moines River to Missouri River, opp. Omaha	788.27	16,197.25	
W. & St. P. R. R. Exten. gold	St. Peter, Minn., to Watertown, S. D.	140.60	15,988.23	
N. W. Union R'y-1st mortgage	Milwaukee, Wis., to Fond du Lac, Wis.	183.98	24,051.42	
C. & N. W. R'y Extension bonds of 1885, 4 per cent.	Issued on pledge of collateral bonds which are secured by first mortgages (maturing same date as this mortgage) on lines as follows:	92.53	55,883.70	
	Mapleton, Ia., to Onawa, Ia.; Lake City, Ia., to Wall Lake, Ia.; Columbia, S. D., to Oakes, N. D.; Redfield, S. D., to Gettysburg, S. D.; Doland, S. D., to Groton, S. D.; Janesville, Wis., to Evansville, Wis.; Kingsley, Ia., to Merville, Ia.; Cedar Rapids, Ia., to cut off; Iron River, Mich., to Watersmeet, Mich.; Ishpeming, Mich., to Michiganville and Bro.; Lake Geneva, Wis., to Williams Bay, Wis.	294.60	16,622.54	
	And for bonds of other companies deposited with trustee as collateral, viz:			
	Fremont, Elk. & Mo. Valley R. R. Co. consolidated bonds			
	Wyoming Central R'y Co., first mortgage bonds			
C. & N. W. R'y sinking fund of 1879-5 and 6 per cent.	Issued on pledge of collateral bonds which are secured by first mortgages (maturing same date as this mortgage) on lines as follows:			
	Tracy, Minn., to Dakota state line; Eyota, Minn., to Chalfield, Minn.; Stanwood, Ia., to Tipton, Ia.; Michigan state line, near Spread Eagle, to Wisconsin state line, near Stager; Sheboygan, Wis., to Princeton, Wis.; Janesville, Wis., to Afton, Wis.; Carroll, Ia., to Kirkman, Ia.; Manning, Ia., to Auburn, Ia.; Wisconsin state line to Iron River, Mich.; Stager, Mich., to Crystal Falls; branches to mines; Trempealeau to Galesville, Wis.; Sycamore, Ill., to Cortland, Ill.; Tama, Ia., to Elmore, Ia.; Eagle Grove, Ia., to Hawarden, Ia.; Minnesota line, near Elton, to Pierre, S. D.; Huron, S. D., to Ordway, S. D.; Brookings, S. D., to Watertown, S. D.; Centerville, S. D., to Waukon, S. D.; Ordway, S. D., to Columbia, S. D.	1,641.50	13,750.38	
C. & N. W. R'y 25 year debentures of 1909.				
C. & N. W. R'y sinking fund debentures of 1903.				

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers.....	2	\$ 6,600.00	\$ 10.54
General office clerks.....	9	14,982.29	4.84
Station agents.....	178	105,808.82	1.81
Other station men.....	235	124,337.74	1.50
Enginemen.....	270	300,090.34	3.47
Firemen.....	384	203,446.56	2.14
Conductors.....	205	188,623.54	2.94
Other trainmen.....	410	251,495.01	1.93
Machinists.....	107	73,088.34	2.24
Carpenters.....	159	107,008.16	2.11
Other shopmen.....	512	242,999.55	1.58
Section foremen.....	208	115,159.79	1.77
Other trackmen.....	996	385,709.60	1.19
Switchmen, flagmen and watchmen.....	171	95,835.87	1.70
Telegraph operators and dispatchers.....	118	78,282.67	2.12
All other employees and laborers.....	231	135,971.47	1.85
Total (including general officers)—Iowa.....	4,127	\$ 2,438,960.44	\$ 1.89
Less general officers.....	2	6,600.00	10.54
Total (excluding general officers)—Iowa.....	4,125	\$ 2,432,360.44	\$ 1.88
DISTRIBUTION OF ABOVE: (Estimated.)			
General administration.....	9	14,157.33	5.03
Maintenance of way and structures.....	1,411	646,487.75	1.58
Maintenance of equipment.....	304	193,520.06	2.03
Conducting transportation.....	2,403	1,584,704.11	2.11
Total (including general officers)—Iowa.....	4,127	\$ 2,438,960.44	\$ 1.89
Less general officers.....	2	6,600.00	10.54
Total (excluding general officers)—Iowa.....	4,125	\$ 2,432,360.44	\$ 1.88
Total (including general officers)—Entire line.....	18,333	\$ 11,203,930.41	\$ 1.65

PASSENGER, FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	1,307,246
Number of passengers carried one mile.....	62,626,987
Average distance carried, miles.....	48.13
Total passenger revenue.....	\$ 1,503,894.10
Average amount received from each passenger.....	1.15.043
Average receipts per passenger per mile.....	.02.390
Estimated cost of carrying each passenger one mile.....	.02.271
Passenger earnings per mile of road.....	1.541.84
Passenger earnings per train-mile.....	1.00.797

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue.....	2,907,879
Number of tons carried one mile.....	674,709,648
Average distance haul of one-ton, miles.....	232.00
Total freight revenue.....	\$ 3,369,913.33
Average amount received for each ton of freight.....	1.84.674
Average receipts per ton per mile.....	.00.797
Estimated cost of carrying one ton one mile.....	.00.478
Freight earnings per mile of road.....	4.617.36
Freight earnings per train mile.....	1.31.880

PASSENGER AND FREIGHT:

Passenger and freight revenue.....	\$ 6,873,807.43
Passenger and freight revenue per mile of road.....	5,909.80
Passenger and freight earnings.....	7,163,882.30
Passenger and freight earnings per mile of road.....	6,159.20
Gross earnings from operation.....	7,175,485.74
Gross earnings from operation per mile of road.....	6,166.17
Expenses (proportional on basis of miles of road).....	4,659,092.23
Expenses per mile of road.....	4,005.68

TRAIN MILEAGE:

Miles run by passenger trains.....	1,720,005
Miles run by freight trains.....	3,804,851
Miles run by mixed trains.....	236,590
Total mileage trains earning revenue.....	5,851,452
Miles run by switching trains.....	1,343,652
Miles run by construction and other trains.....	201,436
Grand total train mileage.....	7,396,540
Mileage of loaded freight cars—north or east.....	34,561,583
Mileage of loaded freight cars—south or west.....	29,382,646
Mileage of empty freight cars—north or east.....	12,456,584
Mileage of empty freight cars—south or west.....	15,073,088
Average number of freight cars in train.....	21.83
Average number of loaded cars in train.....	14.83
Average number of empty cars in train.....	6.83
Average number of tons of freight in train.....	163.31
Average number of tons of freight in each loaded car.....	10.55

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC:	
Number of passengers carried earning revenue.....	12,213,027
Number of passengers carried one mile.....	202,604,790
Average distance carried, miles.....	25.96
Total passenger revenue.....	\$ 6,334,364.47
Average amount received from each passenger.....	.51.863
Average receipts per passenger per mile.....	.02.165
Estimated cost of carrying each passenger one mile.....	.01.787
Passenger earnings per mile of road.....	1.746.62
Passenger earnings per train mile.....	1.94.457
FREIGHT TRAFFIC:	
Number of tons carried of freight earning revenue.....	13,450,324
Number of tons carried one mile.....	2,633,781.138
Average distance haul of one ton, miles.....	151.20
Total freight revenue.....	\$ 10,864,151.89
Average amount received for each ton of freight.....	1.47.685
Average receipts per ton per mile.....	.00.977
Estimated cost of carrying one ton one mile.....	.00.581
Freight earnings per mile of road.....	4.672.89
Freight earnings per train mile.....	1.37.155
PASSENGER AND FREIGHT:	
Passenger and freight revenue.....	\$ 20,198,516.36
Passenger and freight revenue per mile of road.....	6.157.23
Passenger and freight earnings.....	27,314,526.37
Passenger and freight earnings per mile of road.....	6.419.51
Gross earnings from operation.....	27,421,193.46
Gross earnings from operation per mile of road.....	6.444.58
Expenses.....	17,943,868.85
Expenses per mile of road.....	4.005.68
TRAIN MILEAGE:	
Miles run by passenger trains.....	6,880,022
Miles run by freight trains.....	13,792,746
Miles run by mixed trains.....	938,481
Total mileage trains earning revenue.....	21,611,249
Miles run by switching trains.....	6,403,591
Miles run by construction and other trains.....	811,160
Grand total train mileage.....	28,826,000
Mileage of loaded freight cars—north or east.....	92,975,780
Mileage of loaded freight cars—south or west.....	111,864,134
Mileage of empty freight cars—north or east.....	51,009,113
Mileage of empty freight cars—south or west.....	30,557,218
Average number of freight cars in train.....	19.04
Average number of loaded cars in train.....	13.09
Average number of empty cars in train.....	5.05
Average number of tons of freight in train.....	138.01
Average number of tons of freight in each loaded car.....	9.09

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain	511,535	9,214	540,749	26.67
Flour	5,776	5,633	12,409	0.61
Other mill products	4,465	308	4,863	0.24
Hay	41,736	1,415	43,151	2.13
Tobacco	258	29	287	0.01
Fruits and vegetables	32,618	1,935	34,553	1.71
PRODUCTS OF ANIMALS—				
Live stock	235,897	14,396	250,293	12.34
Dressed meats	3,623	464	4,087	0.20
Other packing-house products	38,327	10,628	48,955	2.41
Poultry, game and fish	4,541	74	4,615	0.23
Wool	253	128	381	0.02
Hides and leather	5,443	663	6,106	0.30
PRODUCTS OF MINES—				
Anthracite coal	798	1,796	2,594	0.13
Bituminous Coal	477,325	97,085	574,410	28.33
Coke	35	18	53	0.00
Ores	1,398	.....	1,398	0.07
Stone, sand and other like articles	13,494	2,231	15,725	0.78
PRODUCTS OF FOREST—				
Lumber	122,760	157,318	280,078	13.81
MANUFACTURES—				
Petroleum and other oils	6,200	791	6,991	0.35
Sugar	1,213	648	1,861	0.09
Iron, pig and bloom	6,571	72	6,643	0.33
Iron and steel rails	389	5,628	6,017	0.30
Other castings and machinery	2,673	2,809	5,482	0.27
Rar and sheet metal	6,512	382	6,894	0.34
Cement, brick and lime	14,281	4,914	19,195	0.95
Agricultural implements	7,493	1,276	8,769	0.43
Wagons, carriages, tools, etc.	2,192	495	2,687	0.13
Wines, liquors and beers	557	1,013	1,570	0.08
Household goods and furniture	13,054	5,171	18,225	0.89
MERCHANDISE				
.....	56,872	10,797	67,579	3.33
MISCELLANEOUS—				
Other commodities not mentioned above	38,065	12,913	50,978	2.52
Total tonnage in Iowa	1,677,354	350,114	2,027,468	100
Total tonnage, entire line	10,758,354	2,691,871	13,450,324	

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUP- LER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	10	186	186	Westinghouse		
Freight.....	10	457	424	Westinghouse		
Switching.....	10	163	71	Westinghouse		
Total.....	20	806	681			
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	6	308	308	Westinghouse	200	Miller.
Second-class passenger cars.....	28	28	28	Westinghouse	15	Cowell.
Combination passenger cars.....	49	49	49	Westinghouse	3	Schroyer.
Dining cars.....	9	9	9	Westinghouse	28	Miller.
Parlor cars.....	11	11	11	Westinghouse	49	Miller.
Baggage, express and postal cars.....	6	145	145	Westinghouse	6	Miller.
Other cars in passenger service.....	1	20	20	Westinghouse	3	Schroyer.
Total.....	13	579	579		138	Miller.
CARS IN FREIGHT SERVICE—						
Box cars.....	554	14,469	750	Westinghouse	1	Hinson.
Flat cars.....	53	2,197			500	Janney.
Stock cars (decrease).....	16	1,861				
Coal cars.....	16	1,960	60	Westinghouse	1	Thurmond.
Refrigerator cars.....	136	4,631	1,807	Westinghouse	1,807	Janney.
Other cars (ore cars).....						
Total.....	653	25,284	2,617		2,309	
CARS IN COMPANY'S SERVICE—						
Derrick and wrecking cars.....		20	5	Westinghouse		
Caboose cars.....		451				
Other road cars.....		123			15	Miller.
Officers' and paymasters'.....		8			13	Schroyer.
Rotary steam snow plows.....		2				
Total.....		615	15		8	
CARS CONTRIBUTED TO FAST FREIGHT SERVICE.....		480				
Total owned.....	666	26,958	3,200		2,806	
Grand total.....	666	26,958	3,200		2,806	

MILEAGE.

MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		LINE OF PROPR- IARY COM- panies.	Line operated under lease.	Line operated under con- tract, etc.	Line operated under track- age rights.	Total mileage excluding trackage rights.	New line con- structed dur- ing year.	RAILS.*	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track.....	1,453.15	1,008.76	1,088.47			4.54	4,254.92		490.19	3,760.19
Miles of second track.....	440.50	383.69	1,088.47			4.54	1,925.43		137.71	1,787.71
Miles of yard track, sidings and spurs.....	131.21	228.36	150.17			4.57	1,025.43		200.58	1,225.99
Total mileage operated (all tracks).....	2,445.06	1,620.81	1,338.64			9.11	5,410.06		890.77	4,519.28

MILEAGE OF LINE BY STATES AND TERRITORIES.

1. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		LINE OF PROPR- IARY COM- panies.	Line operated under lease.	Line operated under con- tract, etc.	Line operated under track- age rights.	Total mileage excluding trackage rights.	New line con- structed dur- ing year.	RAILS.*	
	Main line.	Branches and spurs.							Iron.	Steel.
Illinois.....	400.21	186.07	16.06			386.28	940.55		26.14	500.86
Wisconsin.....	540.50	383.69				924.19	1,047.50		57.00	888.05
Michigan.....	131.21	228.36				359.57	1,047.50		100.55	251.00
Iowa.....	233.12	810.00				1,043.12	1,047.50		115.80	1,047.50
Minnesota.....						414.47	65.17		65.17	340.30
South Dakota.....						744.13	124.61		124.61	619.52
North Dakota.....						14.28				14.28
Total mileage operated (single track).....	1,453.15	1,008.76	1,338.64			4,254.92	4,254.92		490.19	3,760.19

* Not including rails in track operated under trackage rights.

* Including sidings on branch lines owned.

* Partly estimated.

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of proprie- tary com- panies.	Line operated under lease.	Line used under con- tract, etc.	New line con- structed dur- ing year.	Total mileage, excluding trackage rights.	Line used under track- age rights.	RAILS.*	
	Main line.	Branches and spurs.							Iron.	Steel.
Illinois.....	400.21	186.07					686.28		26.40	330.88
Wisconsin.....	546.50	383.10					929.60		87.00	872.80
Michigan.....	153.19	228.26					381.55		100.55	281.00
Iowa.....	353.12	810.00					1,163.12		113.86	1,047.26
Minnesota.....	13	.34					.47			.47
Total mileage operated (single track).....	1,433.15	1,608.76					3,041.91		390.41	2,761.50

* Not including rails in track operated under trackage rights.

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.		
KIND.	Tons.	Weight per yard, lbs.	Average price at distribut- ing point.	KIND.	Number.	Average price at distribut- ing point.
Steel.....	4,765,500	72	30.53	Oak.....	234,880	.50
	1,123,205	64	30.53	Cedar, Hemlock, Ash,		
	9.46	50	25.08	Elm, etc.....	142,057	.32
Total.....	5,898,303		30.52	Total.....	376,937	.43

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal— bituminous.		Cords of wood— hard.		Cords of wood— soft.		Total fuel con- sumed.	Miles run.	Average lbs. consumed per mile.
Passenger.....	56,974		531		1,064		57,869	1,593,938	72.60
Freight.....	247,766		1,950		3,900		251,616	4,845,635	103.60
Switching.....	38,287		351		702		38,872	1,451,477	53.56
Construction.....	6,465		69		138		6,580	246,587	59.37
Total.....	349,492		2,901		5,804		354,328	8,137,637	87.84
Average cost at distributing point.....	\$ 1.83.5		2.61		2.61				

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....	1	12		6			1	18
Falling from trains and engines....	1	2		1			2	3
Collisions.....	2	2		1	1		3	5
Deraillments.....				1			1	1
At stations.....								
Other causes—								
Eating dinner under car; run over					1		1	1
Getting on or off trains.....		4					4	7
Struck with shovel by fellow workman.....								1
Fell off scaffold, bridge, etc.....					1		1	3
Riding on side of car; struck.....	1			1			2	1
On track; struck or run over.....								3
Hand caught by circular saw.....					1		1	1
Standing on deadwood of cars; caught.....		1						1
Struck by water spout of water tank.....				1			1	1
Struck by lever of engine.....		1					1	1
Barrell of sugar fell on foot.....		1					1	1
Tripped on broken running board		1					1	1
Struck by slate thrown from passing engine.....						1	1	1
Foot caught in guard rail.....		1					1	1
Stone struck his leg.....							1	1
Slipped while adzing timber.....							1	1
Total.....	5	27	2	10	1	19	8	56

ACCIDENTS TO PERSONS.

KIND OF ACCIDENT.	PASSENGERS.							
	PASSENGERS.		TRESPASSERS.		OTHERS.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.		
At highway crossings.....					3	7	3	7
Other causes—								
Getting on or off trains.....		1	2	6			3	9
Team frightened by train.....					1	1	1	1
Catching train; fell.....			2	2			2	2
On track; struck or run over.....		1	4	4			5	10
Stealing a ride; fell off.....			1				1	1
Unknown.....			4				4	4
Total.....	1	1	7	15	4	8	11	33

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.				ALIGNMENT.				PROFILE.																	
FROM—		TO—		MILES.		Number of curves.		Aggregate length of curved line—miles.		Length of straight line—miles.		Length of level line miles.		Number.		Sum of ascents—feet.		Aggregate length of ascending grades—miles.		Number.		Sum of descents—feet.		Aggregate length of descending grades—miles.	
GALENA DIVISION—							45	19.03	117.97	14.52	86	1,108.8	61.57	89	1,065.9	60.91									
Chicago		Mississippi River	Freeport	29.86	100.14	5.72	42	6	776.2	53.14	47	616.3	52.14												
Chicago		Freeport	Aurora	4.86	0.64	2.42	6																		
St. Charles		Aurora	Sycamore	4.86	0.50	4.14	2																		
Cortland		Sycamore	Williams Bay	3	*17.00	*34.04	*5.00	24	*90.0	*16.76	16	*64.0	*15.04												
Egin		Williams Bay	Spring Valley	28	8.48	67.30	24.51	27	370.4	16.76	33	694.3	34.51												
Belvidere		Spring Valley	Chicago River	1	1.00	3.30	*4.00	80																	
S. Br. Junction		Chicago River																							
Total				465.76	230	71.73	334.83	38.17	186	2,960.0	165.68	196	2,943.0	180.91											
IOWA DIVISION—							229	59.61	294.39	84.40	102	3,155.0	147.60	173	3,000.0	122.00									
Mississippi River		Connell Bluffs	Anamosa	120	21.31	32.35	10.87	140	1,111.0	30.50	45	793.0	52.20												
Clinton		Jewell Junction	Tipton	45	7.16	51.93	9.29	32	923.0	19.00	34	630.0	20.80												
Des Moines		Tipton	Muchakinock	7	*6.00	92.50	2.20	12	180.0	3.80	9	140.0	3.50												
Stanwood		Muchakinock	Kirkman	109	28.18	35.82	0.30	21	1,011.0	23.20	23	1,103.0	23.20												
Belle Plaine		Kirkman	Audubon	42	9.40	35.41	3.01	8	319.0	6.30	12	363.0	6.30												
Carroll		Audubon	Cut off	24	*5.81	11.19	6.50	7	292.0	2.01	4	18.7	4.30												
Manning		Cut off	Coal banks	4	0.49	5.47	*2.50	3	23.4	*0.69	*4	*30.0	*0.65												
Cedar Rapids		Coal banks			0.91	2.34																			
Boone					3.25																				
Total				620.18	305	138.87	481.21	140.06	307	6,604.4	241.21	222	6,431.7	228.91											
NORTHERN IOWA DIVISION—							92	27.75	136.81	36.27	92	1,720.7	72.09	95	1,431.1	56.20									
Tama		Elmore	Hawarden	22	42.22	92.98	31.00	96	1,843.6	90.50	94	1,777.4	90.50												
Eagle Grove		Hawarden	Wall Lake Junction	107	8.96	64.78	16.01	44	842.3	32.29	34	641.4	32.29												
Jewell Junction		Wall Lake Junction	Onawa	34	17.79	63.00	21.95	22	366.1	18.31	22	163.1	18.31												
Maple River Junction		Onawa	Mo. line	73	15.79	64.08	14.51	38	944.4	29.62	38	1,052.1	29.62												
Wall Lake Junction		Mo. line		60																					
Total				544.36	396	112.45	421.71	119.74	292	5,997.1	212.83	292	5,497.0	211.50											

CHARACTERISTICS OF ROAD—CONTINUED.

WORKING DIVISIONS OR BRANCHES.		ALIGNMENT.				PROFILE.					
FROM—	TO—	MILES.	Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Number.	Sum of ascents—feet.	Aggregate length of ascending grades—miles.	Number.	Sum of descents—feet.	Aggregate length of descending grades—miles.
MADISON DIVISION—											
Bellevue	Winona	227.00	231	51.91	175.09	130	2,665.8	80.57	130	3,788.0	83.04
Evansville	Jamesville	16.10	8	1.97	14.13	4	98.1	3.37	5	148.5	8.48
Afton	Jamesville	3.10	10	1.09	4.41	3	71.0	2.48	3	28.0	1.28
Winona Junction	La Crosse	3.95	7	1.03	2.93	1	59.2	1.01	103	13.5	1.38
Galesville	Woodman	76.84	208	26.00	50.84	102	1,108.3	34.94	103	1,451.4	28.46
Ipswich	Platteville	4.09	7	1.43	2.66	4	34.0	0.55	5	150.0	2.50
Lancaster Junction	Lancaster	12.04	28	3.40	8.64	15	190.0	43.23	16	177.0	4.27
Milwaukee	Manitowish	140.88	172	35.40	105.48	80	2,000.4	63.34	82	1,473.6	26.73
Trempealeau	Galesville	6.51	6	0.91	5.60	3	48.0	2.10	5	68.0	2.44
Valley Junction	Necedah	10.05	7	1.13	14.93	4	46.8	4.88	13	64.8	6.53
Total		508.00	684	134.40	383.23	370	6,415.6	209.33	356	6,009.4	107.10
WINONA & ST. PETER DIVISION—											
Winona	Watertown	222.06	109	10.65	211.41	222	4,334.0	120.57	224	3,964.5	103.15
Plainville Junction	Plainville	15.01	30	3.50	11.51	6	102.0	4.10	8	70.0	7.90
Chadfield Junction	Chadfield	11.46	22	2.70	8.76	6	32.0	3.10	6	250.0	8.60
Rochester	Zumbrota	24.48	30	6.18	18.30	13	419.0	11.30	12	420.0	10.10
Manitowish Junction	Manitowish	3.73	4	1.52	2.21	2	10.0	0.00	15	124.0	9.63
Sleepy Eye Lake	Redwood Falls	24.40	3	0.97	23.43	10	142.0	9.00	15	124.0	7.03
Tracy	Minnesota State Line	40.40	40	9.19	37.21	32	710.0	24.70	27	357.0	13.10
Total		448.48	260	70.90	277.58	328	5,831.0	180.07	294	4,033.0	132.48
DAKOTA DIVISION—											
Minnesota State Line	Pierre	204.11	60	12.81	191.30	48	48.64	1,496.9	125	1,994.2	41.90
James Valley Junction	Oakes	131.48	18	5.28	126.20	18	300.0	78.07	135	1,994.2	33.30
Watertown Junction	Gettysburg	149.36	53	12.68	133.68	38	300.0	50.30	178	1,273.4	36.01
Doland	Watertown	43.83	17	3.60	40.23	14	160.0	20.63	10	124.0	4.73
Total		528.80	8	9.80	388.00	114	941.5	206.63	21	121.5	12.22
IOWA DIVISION—											
Iroquois	Hawarden	125.49	38	11.71	113.78	26	85.50	944.5	40	1,021.1	48.98
Centerville	Yankton	28.40	18	3.25	25.15	11	270.2	14.30	7	391.0	9.73
Total		153.89	56	14.96	138.93	37	1,125.7	1,088.8	47	1,412.1	58.71
WISCONSIN DIVISION—											
Chicago	Fort Howard via Janesville	242.30	59	70.00	172.30	100	4,700.0	1,000.0	110	4,000.0	82.20
Appleton	Water Power	3.63	21	1.53	2.10	3	15.0	0.60	3	90.0	1.75
Koshusha	Rockford	72.10	70	60.00	12.10	45	200.0	35.00	40	150.0	27.10
Chicago	Pond du Lac	147.63	88	19.86	127.77	52	1,300.0	60.30	63	1,212.3	25.30
Shelbygan	Princeton	78.40	77	13.85	64.55	38	1,045.1	27.80	38	864.2	54.00
Montrose	W. Chi. shops	5.20	6	1.09	4.11	3	10.0	2.30	3	10.0	2.30
Total		640.16	312	166.33	473.83	289	3,000.3	224.70	236	2,873.4	101.04
PENINSULA DIVISION—											
Fort Howard	Republic and Michigamme	213.08	128	31.73	181.35	2104	51,897.7	180.05	238	21,013.3	264.87
Branches	Mines	20.06	91	12.82	7.24	40	400.0	15.00	25	250.0	10.55
Powers	Watersmeet	104.33	117	21.78	82.55	32	1,621.7	48.80	40	910.0	32.60
Stager	Crystal Falls	9.10	10	4.10	5.00	6	104.3	4.70	1	107.3	3.80
Branches	Mines	26.13	91	18.08	18.05	423	960.0	11.27	21	212.0	19.17
Naranta	Metropolitan	34.86	18	3.85	31.01	3	638.0	22.50	18	218.0	8.50
Branches	Mines	8.44	24	4.01	4.43	10	151.0	4.50	10	171.0	2.44
Total		445.00	478	106.37	339.23	271	5,691.7	196.42	298	2,795.3	142.83

*Estimated.

*Estimated from Negaunee to St. Lawrence.

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet.	Maximum length in feet.	Aggregate length in feet.
BRIDGES—				
Iron	75	36	174	8,222
Wooden	43	32	150	3,421
Combination	29	77	160	3,801
Total	148			15,444
TRESTLES AND PILES.....	2,728	7	1,308	162,103

OVERHEAD HIGHWAY CROSSINGS—

Bridges.....	2
Height of lowest above surface of rail, feet.....	12.6
Trestles and pile	11
Height of lowest above surface of rail, feet.....	18.2½

OVERHEAD RAILWAY CROSSINGS—

Bridges.....	2
Height of lowest above surface of rail, feet.....	19.2

GAUGE OF TRACK—

Four feet, eight and one half inches. 1,163.12 miles.

TELEGRAPH.

Operated by this company for company's business, 669.30 miles of wire.
 Owned jointly with Western Union Telegraph Company, 354 miles of wire.
 Owned by Western Union Telegraph Company, 1,492.36 miles of line; 3,244.80 miles of wire, and operated as follows:
 1,078.79 by C. & N. W. R'y Co., for company's business only.
 1,996.60 by Western Union Telegraph Company.
 167.90 by Western Union; also by C. & N. W. R'y Co., for company's business.

LANDS—CONGRESSIONAL GRANTS.

This company has no lands in Iowa, excepting for its right of way and railroad uses.
 All lands received from congressional or other grants in aid of roads in Iowa now owned by this company, were sold and conveyed before such properties were acquired by this company.

11. The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business:
 The cost of the property is \$155,328,480.99.
 Its actual present cash value is not known.

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars:

American Tank Line.	Kansas City Dressed Beef Line.
Arms Palace Horse Car Co.	Kansas City Refrigerator Car Co.
Anglo-American Refrigerator Co.	Kenashaw Val. R. S. Co.
American Refrigerator Transit Co.	Lima Oil Co.
Ames Coal Co.	Liquid Freight Line.
Armour Refrigerator Car Co.	Live Poultry Transportation Co.
American Live Stock Transportation Co.	Mattson Manufacturing Co.

American Cotton Oil Co.	Menasha Wooden Ware Co.
Armour Cudahy Refrigerator Co.	Mutual Oil Co.
Austell Refrigerator Car Co.	Mather H. & S. Car Co.
Atlanta Stone, C. & L. L.	Morris, N. & Co.
Britton, D. W.	Merriam & Morgan P. Co.
Barrett & Barrett.	Miller Oil Works.
Brill, J. G.	Mann Brothers.
Burton Stock Car Co.	Midland Line.
Blue Line.	Merchants Despatch Line.
Case Threshing Machine Co.	Matt. & Heg. Zinc Co.
Cupples, S., G. R. Division.	Northwestern Manufacturing Co.
Cupples, S., Western Division.	N. K. Fairbanks & Co.
Crocker Chair Co.	National Linseed Oil Co.
Cleveland Refrigerator Co.	National Oil Works.
Canada Cattle Car Co.	National Furnace Co.
Chicago Car & Coal Co.	Natural Gas Oil Co.
Crystal Oil Works.	National Despatch Line.
California Fruit & Transportation Co.	Omaha Packing Co.
Chicago Stock Car Co.	O. & W. Coal & Iron Co.
Canadian Pacific Despatch.	Pennsylvania Refining Co.
Canada Cattle Car Co.	Pal. Per. Freight Trans. Co.
Columbus & Hocking Coal & Iron Co.	Peerless Tank Line.
Canada Southern Line.	Paine Lumber Co.
Dold, Jacob & Sons.	Rend, W. P. & Co.
Deer Lake Fur Co.	Rend, W. P.
Ellsworth, J. W.	Racine Wagon & Carriage Co.
Eagle Consolidated Tank Line.	Richardson Brothers.
Empire Oil Works.	Streets Stable Car Line Co.
Empire Line.	Sheboygan Chair Co.
Frazer Lubricator Co.	Swift Refrigerator Car Co.
Excelsior Oil Co.	Schofield, Schurmer & Teagle.
Erie Despatch Line.	St. Louis Refrigerator Car Co.
Goodell Refrigerator Car Co.	St. Charles Car Co.
Green Lake Tank Co.	Silberhorn Co.
Grasselle Chemical Co.	Southern Despatch Lumber Line.
Globe Refrigerator Co.	Standard Oil Co. of Illinois.
Grosman Palace Horse Car Co.	Southern Iron Car Line.
Hodgman, G. B., Co.	Sun Oil Line Co.
Havens, C. B., & Co.	The Paragon Ref. Co.
Hammond Refrigerator Co.	Thatcher, A. T.
International Oil Works.	Union Tank Line.
Independent Refining Co.	Wisconsin Furnace Co.
Illinois Steel Co.	Weaver, Tod & Co.
Jenkins, L. P., Car Co.	Waverly Oil Works.
Keystone Palace Horse Car Co.	Washington Refining Co.

EXPLANATORY REMARKS.

What provision, if any, has been made by this road for the payment of its funded debt?
 Provision has been made for substituting consolidated sinking fund currency bonds for Peninsular R. R. of Michigan first mortgage bonds, due in 1898. Sinking funds have been established for the following named bonds, to which payments are made as stated:

Madison Extension Gold Bonds, \$23,000.00 annually.
 Menominee Extension Gold Bonds, \$20,000.00 annually.
 Northwestern Union Railway Gold Bonds, \$15,000.00 annually.
 W. & St. P. R. R. Extension Gold Bonds, \$23,000.00 annually.
 C. & N. W. R'y 5 per cent and 5 per cent Sinking Fund Bonds of 1879, annually one per cent of the par value of bonds outstanding and which have been used for purchasing bonds of this issue, and which have been canceled.

What station houses, stock yards or other terminal facilities does this road use for which it pays a rental? Name the parties to whom such property belongs:

Depot at Watertown Junction, Wisconsin; Chicago, Mil. & St. P. R'y Co. owner.
Transfer depot at Council Bluffs, Iowa; Union Pacific R'y Co. owner.
Depot at Woodman, Wisconsin; John R. Murphy owner.
Dock at Milwaukee; Shea & George owners.

Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic:

Western Freight Association.
Western Passenger Association.
Western Railway Weighing Association.
Western Railway Inspection Bureau.
Live Stock Weighing Association.
Chicago Car Service Association.
Milwaukee & Michigan Car Service Association.
Western Classification Committee.

Name all the companies, commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road:

Chicago & Northwestern R'y Co. is a member of the—
Blue Line.
Canada Southern Line.
Red Line Transit Company.
Nickel Plate Line.
Commercial Express Line.
Erie Despatch.

All other fast freight lines do business over the rails of the Chicago & Northwestern R'y Co., but the above named are all this company is associated with under articles of agreement.

STATE OF ILLINOIS, } ss.
COUNTY OF COOK. }

We, the undersigned, M. Hughitt, President, and M. M. Kirkman, Second Vice-President, of the Chicago & Northwestern Railway Co., on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

M. HUGHITT,
President.

M. M. KIRKMAN,
Second Vice-President.

Subscribed and sworn to before me this 31st day of October, 1890.

[SEAL.]

JOSEPH B. REDFIELD,
Notary Public.

ANNUAL REPORT

OF THE

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY CO.,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
Page 7. Give the names of your attorneys in Iowa.
Superintendents for Iowa.
Division superintendents for Iowa.
Page 11. Total mileage operated in Iowa.
Page 13. Total mileage in Iowa.
Page 17. 1—Amount of stock issued for dividends on earnings.
2—Amount of stock per mile of road.
3—Amount of stock representing road in Iowa.
4—Amount of stock held in Iowa.
Page 19. Amount of funded debt representing road in Iowa.
Page 27. Grand total for Iowa.
Page 33. Taxes paid in Iowa.
Page 45. 1—Operating expenses per mile of road.
2—Operating expenses per train mile.
3—Proportion of operating expenses and taxes for Iowa.
4—Percentage of expenses to earnings.
5—Net earnings per train mile.
6—Percentage of earnings to stock and debt.
7—Percentage of earnings to cost of road and equipment.
8—Surplus at the commencement of the year.
9—Surplus at the close of the year.
10—Amount of its own stock owned by the company.
Page 46. Fencing in Iowa.
1—How many miles of fencing on your road in Iowa?
2—How many miles of unfenced road in Iowa?
3—What is the average cost per mile of fencing?
4—What is the total cost of the same?
5—How many miles of new fencing built during the year?

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890:

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890:

East bound, number of tons

West bound, number of tons

Total tons

Tonnage crossing the Missouri river bridge at for the year ending June 30, 1890:

East bound, number of tons

West bound, number of tons

Total tons

Page 69. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.

Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

Page 78. 1—State the number of acres of land your company has already received from the congressional grants.

2—State the number of acres yet to enure to your company from congressional grants.

3—State the average price at which these lands have been sold or contracted by the company.

4—State the number of acres sold.

5—State the amount received from sales.

6—State the amount unpaid on outstanding contracts.

7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.

8—State the amount expended in sale and management of lands.

9—State the amount of taxes paid on lands.

10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.

11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business.

Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?

2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.

3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.

4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

HISTORY.

Name of common carrier making this report:

Chicago, Rock Island & Pacific Railway Company.

Date of organization:

June 20, 1880.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same:

The Rock Island & LaSalle Railroad Company was organized under the charter granted by the State of Illinois, February 27th, 1847. The name was changed to Chicago & Rock Island Railroad Company by charter granted February 7th, 1851. The Mississippi & Missouri Railroad Company was incorporated under general laws of the State of Iowa, February 1st, 1853. The Chicago, Rock Island & Pacific Railroad Company of Iowa was incorporated under the general laws of the State of Iowa, on the 28th day of May 1866, the purpose of incorporation being to acquire and operate the railroad built by the Mississippi & Missouri Railroad Company. The property of the last named company was sold under a decree of foreclosure on the 9th day of July, 1866, and was purchased by the Chicago, Rock Island & Pacific Railroad Company of Iowa. On the 20th day of August, 1866, the Chicago & Rock Island Railroad Company of the State of Illinois, and the Chicago, Rock Island & Pacific Railroad Company of the State of Iowa, were consolidated by virtue of general laws of the States of Illinois and Iowa, the consolidated company taking the name of Chicago, Rock Island & Pacific Railroad Company. On the 2d day of June, 1880, another consolidation was effected whereby the Iowa Southern & Missouri Northern Railroad (embracing the Chicago & Southwestern Railroad; the Des Moines, Indianola & Missouri Railroad, and the Des Moines, Winter-set & Southwestern Railroad), the Atlantic & Audubon Railroad, Avoca, Macedonia & Southwestern Railroad, Atlantic & Southern Railroad, Guthrie & Northwestern Railroad, and the Newton & Monroe Railroad, were consolidated with the Chicago, Rock Island & Pacific Railroad Company, the consolidated company taking the name of Chicago, Rock Island & Pacific Railway Company.

ORGANIZATION.

Total number of stockholders at date of last election:
3,813.

Total number of stockholders in Iowa:
29.

Date of last meeting of stockholders for election of directors:
June 4th, 1896.

Give post-office address of general and operating office:
Chicago, Ill.

OFFICERS.

PROPERTY OPERATED.22

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK— Common	461,500 \$	100.00 \$	50,000,000.00 \$	46,156,000.00	4	1,846,250.00
Total	461,500 \$	100.00 \$	50,000,000.00 \$	46,156,000.00		1,846,250.00

MANNER OF PAYMENT FOR CAPITAL STOCK.	No. of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized.	REMARKS.
ISSUED FOR CASH— Common			41,000	\$ 4,106,000.00	Amount of stock held in Iowa, 2,250 shares.
ISSUED FOR RE-ORGANIZATION— Common			410,000	41,960,000.00	
Total			461,500	\$ 46,156,000.00	

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, ETC.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	INTEREST.	
	Date of issue.	When due.					Amount accrued during year.	Amount matured during year.
Chicago & Southwestern first mortgage	1869	1899	\$ 5,000,000.00	\$ 5,000,000.00			\$ 350,000.00	\$ 350,000.00
Extension and collateral	1877	1917	15,500,000.00	12,600,000.00			795,000.00	795,000.00
.....	1884	1934	33,327,000.00	33,327,000.00			1,601,225.00	1,601,225.00
Total			\$ 50,827,000.00	\$ 50,827,000.00			\$2,677,225.00	\$2,677,225.00

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount matured during year.
Mortgage bonds	\$ 50,827,000.00	\$ 50,827,000.00	\$ 2,677,225.00	\$ 2,677,225.00
Total	\$ 50,827,000.00	\$ 50,827,000.00	\$ 2,677,225.00	\$ 2,677,225.00

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 472,216.47
Bills receivable	4,500.00
Due from agents	538,735.47
Net traffic balances due from other companies	23,672.97
Due from solvent companies and individuals	242,373.21
Balance—current liabilities	602,677.36
Total	\$ 1,884,375.48

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Loans and bills payable	\$ 1,318,173.95
Audited vouchers and accounts	535,987.78
Wages and salaries	30,313.75
Total	\$ 1,884,375.48

Materials and supplies on hand, \$792,701.57.

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To Railroads.	To other Properties.	Miles.	Amount.	
Capital stock	\$ 46,156,000.00	\$ 46,156,000.00		1,185.80	\$ 38,923.63	See security for funded debt remarks.
Bonds	50,737,000.00	21,500,000.00	29,237,000.00	1,185.80	18,131.22	
Total	\$ 96,893,000.00	\$ 67,656,000.00	\$ 29,237,000.00			

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	CAPITAL STOCK.	FUNDED DEBT.	CURRENT LIABILITIES.	AMOUNT PER MILE OF ROAD.	
				TOTAL.	Miles. Amount.
Chicago, Rock Island & Pacific	\$ 46,156,000.00	\$ 21,500,000.00	\$ 602,677.36	\$ 68,258,677.36	1,185.80 \$ 57,263.40
Peoria & Bureau Valley	1,500,000.00			1,500,000.00	46.70 52,119.01
Keokuk & Des Moines	4,125,000.00	2,750,000.00		6,875,000.00	162.30 42,385.94
Des Moines & Ft. Dodge	5,041,250.00	3,072,000.00		8,113,250.00	143.70 56,459.84
Chicago, Kansas & Nebraska	27,000,000.00	25,149,000.00		52,149,000.00	1,486.26 45,551.71
Grand total	\$ 84,522,250.00	\$ 52,471,000.00	\$ 602,677.36	\$ 137,595,927.36	3,024.69

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1890.	Total cost to June 30, 1889.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvement.	Not included in operating expenses, charged to equipment.			
CONSTRUCTION—						
Right of way.....						
Other real estate.....						
Fences.....						
Grading and bridge and culvert masonry.....						
Bridges and trestles.....						
Rolls.....						
Trucks.....						
Other superstructure.....						
Buildings, furniture and fixtures.....						
Shop machinery and tools.....						
Engineering expenses.....						
Interest during construction.....						
Discount on securities sold for construction.....						
Telegraph line.....						
Wharves, etc.....						
Sidings and yard extensions.....						
Terminal facilities and elevators.....						
Road built by contract.....						
Purchase of constructed road.....						
Other items.....						
EQUIPMENT—						
Locomotives.....						
Passenger cars.....						
Sleeping, parlor and dining cars.....						
Baggage, express and postal cars.....						
Combination cars.....						
Freight cars.....						
Other cars of all classes.....						
Floating equipment.....						
Grand total cost construction, equipment, etc.				\$1,609,205.82	\$5,399,535.57	\$6,408,851.50
						\$6,054.00
						7,466.10
						48,587.90

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 17,967,702.22
Less operating expenses.....	12,004,468.14
Income from operation.....	\$ 5,963,234.08
Interest on bonds owned.....	4,800.00
Dividends on stocks owned.....	52,110.00
Miscellaneous income, less expenses.....	1,382,120.80
Income from other sources.....	\$ 1,439,820.80
Total income.....	\$ 7,405,117.97
DEDUCTIONS FROM INCOME—	
Interest on funded debt (accrued).....	\$ 2,977,225.00
Rentals.....	2,000,885.74
Taxes.....	742,128.34
Total deduction from income.....	\$ 5,420,239.08
Net income.....	\$ 1,984,878.89
Dividends, four per cent, common stock.....	\$ 1,846,229.00
Total.....	\$ 1,846,229.00
Surplus from operations of year ending June 30, 1890.....	\$ 198,649.89
Deficit on June 30, 1889.....	536,508.50
Deficit on June 30, 1890.....	\$ 337,948.61

* EARNINGS FROM OPERATION.

ITEM.	Total receipts.	Deductions, account of repayments, etc.	Actual earnings.
PASSENGER—			
Total passenger revenue.....			\$ 4,356,096.03
Mail.....			472,602.87
Express.....			313,905.99
Extra baggage and storage.....			58,175.61
Other items.....			110,769.02
Total passenger earnings.....			\$ 5,212,411.64
FREIGHT—			
Total freight revenue.....			\$ 12,293,175.70
Total freight earnings.....			\$ 12,293,175.70
Total passenger and freight earnings.....			\$ 17,505,586.74
OTHER EARNINGS FROM OPERATION—			
Car mileage—balance.....			\$ 281,909.35
Telegraph companies.....			7,491.23
Rents from tracks, yards and terminals.....			53,785.00
Rentals not otherwise provided for.....			129,839.00
Total other earnings.....			\$ 464,115.48
Total gross earnings from operation, entire line.....			\$ 17,967,702.22

* Having no system of accounts from which the actual earnings in Iowa can be determined, the earnings of the entire system are given above. The company's accounts show the earnings made on lines east of the Missouri river, and an apportionment of these on a basis of mileage would make the earnings in Iowa \$8,788,154.71.

RENTALS RECEIVED.
RENTS RECEIVED FROM LEASE OF TRACKS, YARDS AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
Tracks.....	Port Byron Junction to Rock Island, Ill. Ottumwa to Harvey, Iowa. Ottumwa to Kirksville, Iowa. Avon Junction to Indianola, Iowa.	Chicago, Milwaukee & St. Paul Railway. Wabash Railroad. Ottumwa & Kirksville Railroad. Chicago, Burlington & Quincy Railroad.	\$ 15,000.00 16,131.50 6,000.00 4,057.50	
Total.....			\$ 41,189.00	
Yards.....	Chicago, Ill. Muscatine, Iowa.	Lake Shore & Michigan Southern Railway. Burlington, Cedar Rapids & Northern Railway.	\$ 11,477.10 1,300.00	
Total.....			\$ 12,777.10	
Grand total rentals received.....				\$ 53,966.10

MISCELLANEOUS INCOME.

ITEM.	GROSS INCOME.	LESS EXPENSES.	NET MISCELLANEOUS INCOME.
Exchange interest and discount.....			\$ 27,402.51
Dividends on C. R. I. & P. R'y. stock owned.....			316.00
Premium on C. R. I. & P. R'y. bonds sold.....			54,930.00
Interest received from C. R. & N. R'y.....			1,309,540.14
Lands sold.....			90,222.54
Total.....			\$ 1,382,820.80

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURE—			
Repairs of roadway.....	\$ 572,174.98	\$ 891,186.58	\$ 1,463,361.56
Renewals of rails.....	96,402.58	103,518.50	199,921.08
Renewals of ties.....	95,974.07	149,483.00	245,457.07
Repairs of bridges and culverts.....	136,569.73	212,700.24	349,269.97
Repairs of fences, road-crossings, signs and cattle guards.....	35,942.11	39,004.21	74,946.32
Repairs of buildings.....	109,441.33	179,439.77	288,881.10
Total.....	\$ 1,005,003.82	\$ 1,565,413.29	\$ 2,570,417.11
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 251,814.06	\$ 392,213.06	\$ 644,027.12
Repairs and renewals of passenger cars.....	372,751.92		372,751.92
Repairs and renewals of freight cars.....		706,659.26	706,659.26
Total.....	\$ 624,566.88	\$ 1,098,872.32	\$ 1,723,439.20
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and roundhouse-men.....	\$ 487,143.11	\$ 538,747.20	\$ 1,025,890.31
Fuel for locomotives.....	446,389.09	625,582.49	1,071,971.58
Water-supply for locomotives.....	54,921.77	83,545.22	138,466.99
All other supplies for locomotives.....	29,577.01	46,007.52	75,584.53
Wages of other trainmen.....	289,000.53	568,970.77	857,971.30
All other train supplies.....	56,250.30	65,153.80	121,404.10
Expenses of telegraph, including train dispatchers and operators.....	96,488.77	159,285.57	255,774.34
Wages of station agents, clerks and laborers.....	600,773.09	738,725.04	1,339,498.13
Station supplies.....	54,208.00	84,571.79	138,779.79
Car mileage—Balance.....	37,916.40	348,291.57	386,207.97
Loss and damage.....	62,579.71	97,469.62	160,049.33
Injuries to persons.....	80,872.70	125,651.33	206,524.03
Other expenses.....	91,491.21		91,491.21
Total.....	\$ 2,388,109.38	\$ 3,060,549.62	\$ 5,448,659.00
GENERAL EXPENSES—			
Salaries of officers and clerks.....	\$ 148,316.30	\$ 231,000.27	\$ 379,316.57
Agencies, including salaries, rent and advertising.....	236,257.28	367,981.28	604,238.56
Legal expenses.....	24,813.63	38,648.31	63,461.94
Stationery and printing.....	52,840.20	83,900.08	136,740.28
Other general expenses.....	69,575.50	108,390.30	177,965.80
Total.....	\$ 531,802.91	\$ 829,920.82	\$ 1,361,723.73

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 1,005,601.92	\$ 1,566,413.29	\$ 2,572,107.21
Maintenance of equipment.....	624,566.88	1,008,872.32	1,723,439.20
Conducting transportation.....	2,388,100.26	3,900,549.02	6,348,749.00
General expenses.....	531,802.91	828,306.82	1,360,109.73
Grand total.....	\$ 4,550,063.00	\$ 7,454,142.05	\$ 12,004,405.14
Percentage of expenses to earnings—entire line.....			67
*OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....			
Maintenance of equipment.....			
Conducting transportation.....			
General expenses.....			
Total.....			
Percentage of expenses to earnings—Iowa.....			
* Having no system of accounts from which the operating expenses in Iowa can be determined that part is left blank. An estimate on same basis as that used in computing earnings for Iowa would make operating expenses in Iowa \$5,815,316.52.			
Taxes paid in Iowa.....			\$ 221,825.08
Operating expenses per train mile.....			.78
Net earnings per train mile.....			.39
Per cent of net earnings to stock and debt.....			2.65
Percentage of net earnings to cost of road and equipment.....			2.08

FENCING IN IOWA.

Miles of fencing on road in Iowa.....	968.05
Miles of new fencing built during year in Iowa.....	209.72
Miles of unfenced road in Iowa.....	98.55

Unfenced road includes station grounds, quarry and coal mine tracks.

RENTALS PAID FOR LEASE OF ROAD.

NAME OF ROAD.	INTEREST ON BONDS GUARANTEED.	DIVIDENDS ON STOCK GUARANTEED.	CASH.	TOTAL.
Peoria & Bureau Valley.....			\$ 125,000.00	\$ 125,000.00
Keokuk & Des Moines.....	137,500.00			137,500.00
Des Moines & Fort Dodge.....	104,880.00		8,517.25	113,397.25
Hannibal & St. Joseph.....			43,582.38	43,582.38
Chicago, Kansas & Nebraska.....			1,377,164.01	1,377,164.01
Union Pacific Railway, for account Chicago, Kansas & Nebraska.....			9,428.44	9,428.44
Missouri River bridge tolls.....			108,832.76	108,832.76
Total rentals.....	\$ 242,380.00		\$ 1,756,565.74	\$ 2,000,885.74

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road.....	\$ 57,030,454.12	\$ 57,615,326.57	\$ 576,872.45	
Cost of equipment.....	8,300,081.45	8,853,304.39	463,222.94	
Bonds of other companies owned..	5,913,043.67	5,913,043.67		
Stocks of other companies owned..	2,800,978.78	2,800,978.78		
Advances to C., K. & N. R'y.....	27,279,320.58	28,302,616.60	1,113,087.02	
Loans and investments.....	530,701.22	530,466.63		234.59
OTHER ASSETS:				
Material and supplies.....	864,064.19	792,701.57		71,362.62
C., R. I. & P., stock owned.....	12,100.00	12,100.00		
C., R. I. & P., bonds owned.....	400,000.00	400,000.00		
Profit and loss.....	536,508.50	507,048.01		29,460.49
Grand total.....	\$103,736,551.51	\$105,708,677.36	\$ 2,182,362.05	\$ 210,257.10

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Capital stock.....	\$ 46,150,000.00	\$ 46,150,000.00		
Funded debt.....	47,720,000.00	50,737,000.00	3,017,000.00	
Current liabilities.....	1,647,551.51	492,677.36		1,044,874.15
Addition and improvement acc't..	8,213,000.00	8,213,000.00		
Grand total.....	\$103,736,551.51	\$105,708,677.36	\$ 3,017,000.00	\$ 1,044,874.15

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

The United States Express Company runs over all lines operated by this company, paying double first class rate on a specified weight daily.

MAILS.

The government pays a specified amount per mile per annum based on weight of mails and regulations imposed by congress and the post office department.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

Sleeping cars are owned jointly by this company and Pullman's Palace Car Company, earnings being shared equally between the companies. Dining cars are owned and operated by this company.

TELEGRAPH COMPANIES.

The Western Union Telegraph Company owns the telegraph lines used by this company. The railroad company furnishes operators and receives a portion of earnings.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.		MILES.	Amount of mortgage per mile of line.	What equip-ment mort-gaged.	What in-come mort-gaged.	What secur-ities mort-gaged.
	FROM—	TO—					
First mortgage bonds.....	Chicago, Ill. Piquette, Ia. Wilton Junction, Ill. South Englewood, Ill. Newton, Ia. Atlantic, Ia. Atlantic, Ia. Avoca, Ia.	Council Bluffs, Ia. Knockville, Ia. Muscatine, Ia. South Chicago, Ill. Montrose, Ia. Audubon, Ia. Griswold, Ia. Carson, Ia.	400.20 131.60 19.00 17.30 17.00 45.30 14.70 17.00	736.00 \$ 23,748.15 298.00 18,656.71 46.00 49.70 14.70 28.00 2.40			
Chicago & Southwestern Bonds Extension and collateral bonds.....	Washington, Ia. Des Moines, Ia. Altamont, Mo. South St. Joseph, Mo. Archison, Junction, Mo. Kansas City, Mo.	Missouri River, opposite Leavenworth and Winter- set, Ia. St. Joseph, Mo. Russville, Mo. Winthrop, Mo. Armourdale, Kan.	736.00 \$ 23,748.15 298.00 18,656.71 46.00 49.70 14.70 28.00 2.40	23,748.15 18,656.71 46.00 49.70 14.70 28.00 2.40			
			142.30 \$	28,100.62			

Of extension and collateral bonds, \$4,000,000.00 are a direct lien on 142.3 miles of road owned by this company, as shown above. The balance, \$29,257,000.00, are secured by bonds issued by the Wisconsin, Minnesota & Pacific Railway Company, and the Chicago, Kansas & Nebraska Railway Company, and are not a direct lien on the property of the Chicago, Rock Island & Pacific Railway Company.

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers.....	12	\$ 75,700.68	\$ 20.18
General office clerks.....	346	319,189.08	2.35
Station agents.....	433	273,535.84	2.63
Other station men.....	1,021	539,877.84	1.68
Enginemen.....	533	684,045.00	3.95
Firemen.....	553	391,943.20	2.25
Conductors.....	375	373,050.90	3.18
Other trainmen.....	847	500,950.50	1.89
Machinists.....	709	496,794.24	2.04
Carpenters.....	680	428,893.48	2.00
Other shopmen.....	1,071	823,465.80	1.68
Section foremen.....	554	310,794.28	1.79
Other trackmen.....	2,923	1,947,541.08	1.14
Switchmen, flagmen and watchmen.....	507	365,691.55	2.05
Telegraph operators and dispatchers.....	297	291,670.32	2.17
All other employees and laborers.....	576	241,445.16	2.05
Total (including general officers).....	11,892	\$ 7,071,123.72	\$ 1.90
Less general officers.....	12	75,700.68	20.18
Total (excluding general officers).....	11,880	6,995,423.04	1.88
DISTRIBUTION OF ABOVE—			
General administration.....	258	\$ 394,988.76	\$ 3.52
Maintenance of way and structures.....	3,611	1,438,807.08	1.97
Maintenance of equipment.....	3,151	1,829,547.24	1.85
Conducting transportation.....	4,772	3,407,780.64	2.28
Total (including general officers).....	11,892	\$ 7,071,123.72	\$ 1.90
Less general officers.....	12	75,700.68	20.18
Total (excluding general officers).....	11,880	6,995,423.04	1.88
Total (including general officers)—entire line.....	11,892	7,071,123.72	1.90

PASSENGER, FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	4,469,313
Number of passengers carried one mile.....	202,772,666
Average distance carried, miles.....	45
Total passenger revenue.....	\$ 4,350,966.95
Average amount received from each passenger.....	.97.083
Average receipts per passenger per mile.....	.02.149
Passenger earnings per mile of road.....	1.553.62
Passenger earnings per train-mile.....	.87.249

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue.....	5,548,705
Number of tons carried one mile.....	1,235,257,873
Average distance haul of one ton, miles.....	223
Total freight revenue.....	\$ 12,293,175.70
Average amount received for each ton of freight.....	2.22
Average receipts per ton per mile.....	.00.965
Freight earnings per mile of road.....	3.004.16
Freight earnings per train mile.....	1.32.084

PASSENGER AND FREIGHT:

Passenger and freight revenue.....	\$ 16,650,142.65
Passenger and freight revenue per mile of road.....	4.962.81
Passenger and freight earnings.....	17,505,586.70
Passenger and freight earnings per mile of road.....	5,217.70
Gross earnings from operation.....	17,969,792.22
Gross earnings from operation per mile of road.....	5.256.13
Expenses.....	12,004,405.14
Expenses per mile of road.....	3.578.68

TRAIN MILEAGE:

Miles run by passenger trains.....	5,974,191
Miles run by freight trains: miles run by mixed trains.....	9,307,982
Total mileage trains earning revenue.....	15,282,173
Miles run by switching trains.....	2,737,944
Miles run by construction and other trains.....	909,106

Grand total train mileage.....18,927,423

Mileage of loaded freight cars—north or east.....	62,382,104
Mileage of loaded freight cars—south or west.....	58,595,790
Mileage of empty freight cars—north or east.....	15,724,106
Mileage of empty freight cars—south or west.....	22,134,343
Average number of freight cars in train.....	18.4
Average number of loaded cars in train.....	14
Average number of empty cars in train.....	4.4
Average number of tons of freight in train.....	143.76
Average number of tons of freight in each loaded car.....	10.434

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—			893,031	29.82
Grain			62,611	2.09
Flour			30,911	1.03
Other mill products			50,864	1.70
Hay			77,793	2.59
Fruit and vegetables			1,371	.05
Broom corn				
PRODUCTS OF ANIMALS—			290,309	9.89
Live stock			53,372	1.78
Other packing-house products			4,613	.16
Wool			11,058	.37
Hides and leather				
PRODUCTS OF MINES—			49,215	1.64
Anthracite coal			406,301	13.57
Bituminous coal			17,664	.59
Coke			27,360	.91
Ores			42,362	1.42
Stone, sand, and other like articles			29,161	.98
Salt				
PRODUCTS OF FOREST—			226,388	7.56
Lumber			14,901	.50
Railroad ties				
MANUFACTURES—			37,124	1.24
Petroleum and other oils			36,023	1.21
Sugar			8,935	.30
Drain tile			102,333	3.38
Iron, pig and bloom			20,556	.69
Iron and steel rails			42,051	1.40
Other castings and machinery			28,901	.97
Cement, brick and lime			12,951	.47
Agricultural implements			9,061	.30
Wagons, carriages, tools, etc.			14,941	.50
Wines, liquors and beers			14,338	.48
Household goods and furniture				
Staves and headings				
MERCHANDISE			334,616	11.16
MISCELLANEOUS—			34,035	1.15
Other commodities not mentioned above				
Total tonnage in Iowa			2,005,150	100
Total tonnage for entire line			5,540,705	

TONNAGE CROSSING THE MISSISSIPPI RIVER BRIDGE AT DAVENPORT FOR YEAR ENDING JUNE 30, 1890.

East bound number of tons	2,644,060,735
West bound number of tons	1,403,573,880
Total tons	4,047,634,615

TONNAGE CROSSING THE MISSOURI RIVER BRIDGE AT OMAHA, FOR YEAR ENDING JUNE 30, 1890.

East bound number of tons	156,333,790
West bound number of tons	349,502,680
Total tons	505,836,470

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger	132	152		Westinghouse		
Freight	24	61		Westinghouse		
Switching	8	2		Westinghouse		
Total	164	215				
CARS IN PASSENGER SERVICE—						
First-class passenger cars	2	111	111	Westinghouse	111	Miller.
Second-class passenger cars						
Combination passenger cars		22	12	Westinghouse	12	Miller.
Dining cars	3	11	11	Westinghouse	11	Miller.
Parlor cars		10	10	Westinghouse	10	Miller.
Sleeping cars		24	24	Westinghouse	24	Miller.
Baggage, express and postal cars	2	53	53	Westinghouse	53	Miller.
Other cars in passenger service		3	3	Westinghouse	3	Miller.
Total	7	234	234		234	
CARS IN FREIGHT SERVICE—						
Box cars	785	4,870	940	Westinghouse	940	Janney.
Flat cars		896				
Stock cars		1,139				
Coal cars		547				
Refrigerator cars		70	50	Westinghouse	50	Janney.
Total	785	7,492	990		990	
CARS IN COMPANY'S SERVICE—						
Gravel cars		218				
Derrick cars		2				
Caboose cars	10	187				
Total	10	407				
CARS CONTRIBUTED TO FAST FREIGHT LINE SERVICE—						
Total owned	802	8,745	1314	Westinghouse	1314	
CARS LEASED.		5,882	1104	Westinghouse	1221	Janney.
Grand total	802	14,327	2505		2435	

MILEAGE.
MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of pro- prietary companies.	Line operated under lease.	Line operated under con- tract, etc.	Line operated under track- age rights.	Total mileage operated.	New line con- structed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track	466.20	686.00		1,858.88		380.30	3,351.38		250.02	3,128.00
Miles of second track	174.60	8.35		181.95		181.95	363.74		286.40	277.34
Miles of yard tracks, sidings and spurs	219.14	114.30		251.30						
Total mileage operated (all tracks)	859.94	809.24		2,072.18		330.30	4,190.05		512.42	3,588.03

MILEAGE OF LINE BY STATES AND TERRITORIES.
I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of proprie- tary com- panies.	Line operated under lease.	Line operated under con- tract, etc.	New line con- structed dur- ing year.	Total mileage, excluding trackage rights.	Line operated under track- age rights.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Illinois	182.30	7.50		46.70			236.40		502.41	233.40
Iowa	317	443.70		303.90			1,065.00		21.41	864.19
Missouri		231.50					231.50		54.30	284.19
Kansas		3.90		1,053.58			1,050.48		67.30	1,119.68
Nebraska				141.98			141.98			141.98
Colorado				167.25			167.25		308.80	675.05
Indian Territory				122.17			122.17			122.17
Total mileage operated (single track)	499.30	686.60		1,858.88			3,034.88		250.30	3,128.06

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

	LINE REPRESENTED BY CAPITAL STOCK.									
	Main line.	Branches and spurs.								
Illinois	182.30	7.50					180.70			
Iowa	317	444.70					760.70			
Missouri		231.50					321.50			
Kansas		3.90					2.00			
Total mileage owned (single track)	499.30	686.60					1,185.80			

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.		
Kind.	Tons.	Weight per yard, lbs.	Average price per ton at distributing point.	Kind.	Number.	Average price at distribut- ing point.
Steel	5,330.6	70	35.00	Oak	887,707	.45
				Burntized	92,908	.40
Total	5,330.6			Total	480,705	

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

	LOCOMOTIVES.		Total fuel con- sumed—tons.	Miles run.	Average lbs. consumed per mile.
	Tons of coal bituminous.	Cords of wood soft.			
Passenger					
Freight					
Switching					
Construction					
Total	520,728	18,447	503,020	18,927,423	62.06
Average cost at distributing point	\$ 1.93				

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EM- PLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling	1	1					1	1
Falling from trains and engines	1	1					1	1
Collisions	1	1					1	1
Other causes					1	1	1	1
Total	3	2	1	1	1	1	4	4

ACCIDENT TO PERSONS.

KIND OF ACCIDENT.	OTHERS.							
	PASSENGERS.		TRESPASSERS.		NOT TRESPASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Collisions.....	4	.....	.....	2	.....	2	1
At highway crossings.....	5	1	13	2
Other causes.....
Total.....	9	.....	.....	7	2	15	4

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.			ALIGNMENT.			PROFILE.						
FROM—	TO—	MILES.	Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Length of level line in miles.	Ascending grades.			Descending grades.		
							Number.	Sum of ascents—feet.	Aggregate length of ascending grades—miles.	Number.	Sum of descents—feet.	Aggregate length
Chicago, Ill.	Cornell Bluffs, Iowa.	400.20	370	113.44	385.76	123.46	213	4,341.9	190.81	201	3,679.6	175.91
South Englewood, Ill.	South Chicago, Ill.	7.50	8	1.83	5.67							
Davenport, Iowa.	Atchison, Kan.	346.40	426	87.87	254.53	52.03	263	5,575.0	144.31	274	5,005.2	146.07
Washington, Iowa.	Knoxville, Iowa.	78.10	65	22.11	55.99	11.00	48	1,350.0	37.10	38	1,145.0	30.10
Monroe, Iowa.	Muscatine, Iowa.	12.00	6	3.87	8.13	1.70	7	81.5	3.09	8	210.5	7.25
Newton, Iowa.	Wilton, Iowa.	17.00	20	5.03	11.93							
Des Moines, Iowa.	Monroe, Iowa.	46.00	33	10.91	35.09	12.71	43	614.2	24.76	25	140.8	0.63
Indianola and Winterset, Iowa.	Indianola and Winterset, Iowa.	14.50	17	5.22	9.26	.61	10	103.0	5.08	11	220.0	4.97
Garfield Center, Iowa.	Garfield Center, Iowa.	25.00	10	4.41	20.59	3.26	18	245.0	17.37	14	60.0	0.61
Audubon, Iowa.	Audubon, Iowa.	95.00	10	3.10	12.40	5.83	9	113.0	4.41	8	103.0	5.46
Atlantic, Iowa.	Griswold, Iowa.	14.70	10	2.25	15.25	4.30	6	56.3	2.50	10	121.3	10.80
Atlantic, Iowa.	Carson, Iowa.	17.60	13	2.95	15.25	4.30	6	56.3	2.50	10	121.3	10.80
Avoca, Iowa.	Carson, Iowa.	11.50	7	1.85	9.95	2.91	1	115.0	6.05	6	60.0	1.04
Harlan, Iowa.	Harlan, Iowa.	4.50										
Kossauqua, Iowa.	Kossauqua, Iowa.	6.00	18	9.11	3.40	.62	5	95.5	2.84	5	85.0	2.54
Wilton, Iowa.	Lime Hills, Iowa.	49.70	63	17.15	32.55	7.40	15	703.6	47.76	20	880.3	24.14
Altamont, Mo.	St. Joseph, Mo.	14.70	11	1.73	12.05	5.47	3	24.7	1.53	7	61.1	7.70
South St. Joseph, Mo.	Rushville, Mo.											
Kansas City, Mo.	Armourdale, Kan.	2.40										
Bureau, Ill.	Peoria, Ill.	46.70	58	8.80	37.91							
Keokuk, Iowa.	Des Moines, Iowa.	162.30	74	16.62	72.68							
Des Moines, Iowa.	Des Moines, Iowa.	143.70	41	16.43	19.27	24.81	81	1,442.1	63.02	77	1,035.0	55.82
Elwood, Kan.	Ft. Dodge and Ruthven, Iowa.	449.34	222	57.34	392.01	81.74	294	5,785.0	221.20	305	7,440.0	126.60
Elwood, Kan.	State Line, Kan.	598.25	316	96.61	472.64	59.14	276	10,547.0	358.10	239	9,482.0	171.15
Herington, Kan.	Roswell, Colo.	246.97	60	14.92	232.05	40.15	111	2,280.0	88.77	115	9,412.0	116.05
Herington, Kan.	Minco, Ind. Ter.	49.30	39	7.50	41.80	10.01	198	220.0	22.50	23	504.0	16.65
Herington, Kan.	Salina, Kan.	26.64	17	2.83	23.70	6.64	37	220.0	13.20	20	154.0	6.80
Bucklin, Kan.	Dodge City, Kan.	103.98	72	15.64	88.34	14.80	47	1,201.0	64.90	70	750.0	24.22
McFarland, Kan.	Belleville, Kan.	51.20	43	12.00	39.20	8.30	30	771.0	27.60	30	384.0	15.30
Fairbury, Neb.	Nelson, Neb.	21.50	41	10.10	11.40	1.68	12	445.3	0.69	11	426.3	10.72
Atchison Junction, Mo.	Leavenworth, Kan.											
Total		3,034.68										

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Stone.....	105	4	30	1,198
Iron.....	129	15	175	12,413
Wooden.....	104	40	150	6,180
Combination.....	14	115	155	1,970
Total.....	442			21,761
TRESTLES.....	1,627	4	1,350	111,183
OVERHEAD HIGHWAY CROSSINGS—				
Bridges.....				13
Height of lowest above surface of rail, feet.....				18
Trestles.....				11
Height of lowest above surface of rail, feet.....				18
OVERHEAD RAILWAY CROSSINGS—				
Trestles.....				5
Height of lowest above surface of rail, feet.....				20
Gauge of track—				
Four feet, eight and one half inches; 1,000.00 miles.				

TELEGRAPH.

Miles of line, 1,042.30; miles of wire, 3,753. Owned and operated by Western Union Telegraph Company.

LANDS—CONGRESSIONAL GRANTS.

State the number of acres of land your company has already received from congressional grants: 550,003.51 acres.

State the number of acres yet to enure to your company from the congressional grant: Uncertain, but small.

State the average price at which these lands have been sold or contracted by the company: \$8.79 per acre.

State the number of acres sold: 544,904.53 acres.

State the amount received from sales: \$4,600,704.14.

State the amount unpaid on outstanding contracts: \$200,115.25.

State the gross amount received from sales, contracts, forfeited contracts, etc. (including interest), up to June 30, 1890: \$5,602,096.29.

State the amount expended in sale and management of lands: \$289,107.69.

State the amount of taxes paid on lands: \$612,642.74.

State the amount realized from the sale of lands above the expenses incurred in the management and taxes: \$4,791,245.86.

CAR MILEAGE.

State below all individuals, co-operative fast freight lines and stock companies to which the company making this report pays mileage for the use of cars.

The Burton Stock Car Company's cars are leased by this company, for which we pay mileage. All other private and line cars running over our road are treated same as cars of connecting lines, usual car mileage being paid for their use.

STATE OF ILLINOIS,
COUNTY OF COOK, ss.

We, the undersigned, R. R. Cable, President, and W. G. Purdy, Treasurer, of the Chicago, Rock Island & Pacific Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

R. R. CABLE,
President.

W. G. PURDY,
Treasurer.

Subscribed and sworn to before me this 20th day of November, 1890.
[SEAL.]

CHAS. A. WANNER,
Notary Public.

ANNUAL REPORT

OF THE

CHICAGO, ST. PAUL & KANSAS CITY RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
 Page 7. Give the names of your attorneys in Iowa.
 Superintendents for Iowa.
 Division superintendents for Iowa.
 Page 11. Total mileage operated in Iowa.
 Page 13. Total mileage in Iowa.
 Page 17. 1—Amount of stock issued for dividends on earnings.
 2—Amount of stock per mile of road.
 3—Amount of stock representing road in Iowa.
 4—Amount of stock held in Iowa.
 Page 19. Amount of funded debt representing road in Iowa.
 Page 27. Grand total for Iowa.
 Page 33. Taxes paid in Iowa.
 Page 45. 1—Operating expenses per mile of road.
 2—Operating expenses per train mile.
 3—Proportion of operating expenses and taxes for Iowa.
 4—Percentage of expenses to earnings.
 5—Net earnings per train mile.
 6—Percentage of earnings to stock and debt.
 7—Percentage of earnings to cost of road and equipment.
 8—Surplus at the commencement of the year.
 9—Surplus at the close of the year.
 10—Amount of its own stock owned by the company.
 Page 46. Fencing in Iowa.
 1—How many miles of fencing on your road in Iowa?
 2—How many miles of unfenced road in Iowa?
 3—What is the average cost per mile of fencing?
 4—What is the total cost of the same?
 5—How many miles of new fencing built during the year?

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names of and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890.

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi river bridge at Dubuque, Iowa, for the year ending June 30, 1890.

East bound, number of tons..... 627,843

West bound, number of tons..... 228,200

Total tons..... 756,143

Tonnage crossing Missouri river bridge at..... for the year ending June 30, 1890.

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Page 69. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings. Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANT.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
 2—State the number of acres yet to inure to your company from congressional grants.
 3—State the average price at which these lands have been sold or contracted by the company.
 4—State the number of acres sold.
 5—State the amount received from sales.
 6—State the amount unpaid on outstanding contracts.
 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
 8—State the amount expended in sale and management of lands.
 9—State the amount of taxes paid on lands.
 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
 11—The cost and actual present cash value of road and equipment including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business.
- Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?
 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.
 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

HISTORY.

Name of common carrier making this report:
 Chicago, St. Paul & Kansas City Railway Company.

Date of organization:
 May 26, 1886.

Under laws of what Government, State or Territory organized? If more than one name all. Give reference to each statute and all amendments thereof:

Under general laws of the State of Iowa. Articles of Incorporation filed with Secretary of State for the State of Iowa, June 10, 1886.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same:

Not a consolidated company. On December 8, 1887, the Chicago, St. Paul & Kansas City Railway Company purchased all the railway and property of the Minnesota & Northern Railroad Company, which included by purchase by the latter company in November 1886, of the Dubuque & Northwestern Railway, from Dubuque, Iowa, to Thorpe, Iowa, a distance of fifty miles, and of the Dubuque & Dakota Railroad, January 1, 1887, extending from Sumner, Iowa, to Hampton, Iowa, a distance of 63 miles.

If a re-organized company, give name of original corporation, and refer to laws under which it was organized.

Not a re-organized company.

ORGANIZATION.

NAME OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
A. B. Stickney.....	St. Paul, Minn.....	September 5, 1890.
Wm. Lewis Boyle.....	New York City.....	September 5, 1890.
Ansel Oppenheim.....	St. Paul, Minn.....	September 5, 1890.
Arnold Kalman.....	St. Paul, Minn.....	September 5, 1890.
Sam C. Stickney.....	St. Paul, Minn.....	September 5, 1890.
Wm. Dawson, Jr.....	St. Paul, Minn.....	September 5, 1890.
C. W. Benson.....	St. Paul, Minn.....	September 5, 1890.

Total number of stockholders at date of last election:
 352.

Total number of stockholders in Iowa:
 47.

Date of last meeting of stockholders for election of directors:
 First Thursday in September, 1889.

Give post-office address of general office:
 St. Paul, Minn.

Give post-office address of operating office:
 St. Paul, Minn.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	A. B. Stickney.....	St. Paul, Minnesota.
Vice-Pres. and Transfer Agent.....	Wm. Lewis Boyle.....	New York City.
Vice-President.....	C. W. Benson.....	St. Paul, Minnesota.
Secretary.....	M. C. Woodruff.....	Dubuque, Iowa.
Treasurer.....	W. B. Bind.....	St. Paul, Minnesota.
Assistant Secretary.....	John L. Pratt.....	St. Paul, Minnesota.
Attorney or General Counsel.....	Lusk & Bunn.....	St. Paul, Minnesota.
Auditor.....	M. C. Henlon.....	St. Paul, Minnesota.
General Manager.....	John M. Egan.....	St. Paul, Minnesota.
Chief Engineer.....	H. Fernstrom.....	St. Paul, Minnesota.
General Superintendent.....	C. Shields.....	St. Paul, Minnesota.
Division Superintendent.....	J. McGuire.....	St. Paul, Minnesota.
Division Superintendent.....	B. F. Egan.....	Dubuque, Iowa.
Division Superintendent.....	J. D. Farrell.....	Chicago, Illinois.
Division Superintendent.....	J. Berlingett.....	Des Moines, Iowa.
Superintendent of Telegraph.....	J. C. Ford.....	St. Paul, Minnesota.
General Freight Agent.....	P. C. Stohr.....	Chicago, Illinois.
Asst. General Freight Agent.....	F. H. Tibbitts.....	Chicago, Illinois.
General Passenger Agent.....	W. R. Busenbark.....	Chicago, Illinois.
Asst. General Passenger Agent.....	F. H. Lord.....	Chicago, Illinois.
General Ticket Agent.....	W. R. Busenbark.....	Chicago, Illinois.
Asst. General Ticket Agent.....	C. A. Caines.....	Chicago, Illinois.
General Baggage Agent.....	John Colby.....	Chicago, Illinois.

ATTORNEYS IN IOWA.

A. J. Baker, Des Moines; O. C. Miller, Waterloo; J. L. Carney, Marshalltown; L. S. Butler, Northwood; Andrews & Bedell, Hampton; Craig & Ray, Allison; Gibson & Dawson, Waverly; Ren & Hays, Grundy Center; J. W. Willitt, Tama; R. H. Spense, Mt. Airy; W. L. Eaton, Osage; John McCook, Cresco; Geo. E. Stone, New Hampton; Alsworth & Robson, West Union; Chas. E. Ransler, Independence; Fouke & Lyon, Dubuque; Blythe & Monkley, Mason City; Geo. H. Phillips, Oelwein; W. B. Cole, Knowlton; Frank Wisdom, Blockton; Frederick Mott, Winterset; W. W. Rowell, Afton; A. McNeil, Indianola.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of service named.
	FROM—	TO—		
MAIN LINE OWNED— Chicago, St. Paul & Kansas City Railway Company.	St. Paul, Minn.	Dubuque, Ia.	253.53	
	Aiken, Ill.	Forest Home, Ill.	146.73	
	Oelwein	Des Moines	130.43	
	Des Moines	St. Joseph	159.25	
Total				689.94
BRANCH LINES OWNED— Chicago, St. Paul & Kansas City Railway Company.	Hayfield Junction, Minn.	Manly Junction, Ia.	47.20	
	Sumner, Ia.	Hampton, Ia.	63.05	
	Cedar Falls, Ia.	Wilson Junction	7.48	
	Valeria, Ia.	Coal Mines, Ia.	3.20	
	Eden, Minn.	Wasioja, Minn.	4.00	
Total				125.83
LEASED LINE— Iowa Central Railway Company.	Manly Junction, Ia.	Mason City, Ia.	9.10	
Total				9.10
TRACKAGE RIGHTS— Great Northern Railway & Terminal Company	Minneapolis, Minn.	St. Paul, Minn.	10.56	
Duluth & Dubuque Bridge Company	Dubuque, Ia.	East Dubuque, Ills.	.50	
Illinois Central Railroad	East Dubuque, Ill.	Portage Curve, Ill.	13.23	
Chicago, Burlington & Northern Railroad	Portage Curve	Aiken	1.83	
Chicago & Great Western Railway	Forest Home, Ill.	Chicago, Ill.	10.18	
Des Moines Union Railway	In city of Des Moines, Ia.		1.50	
Total				37.01
Total mileage operated				862.68

Total mileage operated in Iowa, 470.45 miles (0.42 Dubuque bridge).

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK— Common	148,920	\$ 100.00	\$ 23,000,000.00	\$ 14,892,900.00	None	
Total	148,920	\$ 100.00	\$ 23,000,000.00	\$ 14,892,900.00	None	

MANNER OF PAYMENT FOR CAPITAL STOCK.	Number of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized.	REMARKS.
ISSUED FOR CONSTRUCTION— Common			148,920	\$ 14,892,900.00	
Total			148,920	\$ 14,892,900.00	

1. Stock issued for dividends on earnings, none. 2. Stock per mile of road, \$18,258.50. 3. Amount of stock representing road in Iowa, \$8,497,888.74.
4. Amount of stock held in Iowa (1,170 shares) \$112,600.00.

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	Rate.	INTEREST.		
	Date of issue.	When due.						When payable.	Amount accrued during year.	Amount matured during year.
Min. & N. R. R. 1st mort. bonds.	July 1, 1884	July 1, 1904	\$	\$ 9,028,000.00	\$ 9,028,000.00	\$ 9,028,000.00	5	July 1, Jan. 1	\$ 481,400.00	
C. & St. P. & K. C. Ry 1st mortgage.	July 1, 1880	July 1, 1900		9,162,000.00	9,162,000.00	166,250.00	5	July 1, Jan. 1	459,650.00	
C. & St. P. & K. C. Ry income bonds.	Dec. 1, 1887	July 1, 1890		4,850,000.00	4,850,000.00		5	When earned.		
Three year notes.	Mar. 1, 1888	Mar. 1, 1891		7,081,700.00	4,891,700.00	6,281,700.00	5	Mar. 1, Sept. 1	38,880.00	38,880.00
Collateral notes.	July 1, 1889	Jan. 1, 1891		1,250,000.00	90,000.00	1,200,000.00	6	Jan. 1, July 1	76,034.67	76,034.67
5 per cent sterling.	Aug. 26, 1889	Jan. 1, 1904	2,823,150.00	941,050.00	941,050.00		5	Jan. 1, July 1	11,763.12	11,763.12
P-priority loan.										
Grand total				\$25,835,350.00	\$20,108,750.00	\$28,366,350.00			\$1,007,217.79	\$ 126,007.79
<p>* Interest is to be funded to and including July 1, 1892, coupons.</p> <p>+ Bears no interest until after July 1, 1892.</p>										
Collateral Notes reduced										
Interest on same to January 1, 1890										
Three year notes reduced										
Interest on same to January 1, 1890										
Exchange for general mortgage bonds, amounting to.										
Coupons on these bonds to and including July 1, 1892, also funded in same class of bonds at 66 2/3 per cent, requiring.										
Total issue of general mortgage bonds.										
The 5 per cent sterling priority loan is authorized to fund coupons on \$18,821,000 first mortgage bonds maturing from January 1, 1890, to July 1, 1892. The coupons of January and July, 1890, amounting to \$941,050, were funded during year, \$470,525 in sterling priority loan certificates to be issued each six months as coupons fall due.										
The accrued interest, amounting to \$1,007,217.79, was disposed of as follows:										
Funded										
Charged construction										
Charged income										
Amount of funded debt maturing during year.										

* Interest is to be funded to and including July, 1899, coupons.

† Bears no interest until after July 1, 1862.

Collateral Notes reduced.

Interest on same to January 1, 1880.
Three year notes reduced

Interest on same to January 1, 1890.

Exchange for general mortgage bond

Coupons on these bonds to and including July 1, 1962, are

Total issue of general mortgage bonds.....

5 per cent sterling priority loan is authori-

1892. The coupons of January and July, 1890, amounting to \$94,000, were funded during year, \$40,000 in sterling priority loan certificates to be issued each six months as coupons fall due.

recovery of the system from the initial perturbation. The system is stable if the perturbation decays to zero as time goes to infinity. The system is unstable if the perturbation grows without bound as time goes to infinity. The system is marginally stable if the perturbation remains bounded but does not decay to zero as time goes to infinity.

Funded

Charged construct
Charged income

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Amount of funded debt representing road in Iowa, \$15,337,480.11.

CHICAGO, ST. PAUL & KANSAS CITY RAILWAY CO. 367

RECAPITULATION OF FUNDED DEBT

CLASS OF DEBT.	Amount issued.	Amount out- standing.	INTEREST.	
			Amount accrued during year.	Amount matured during year.
Mortgage bonds.....	\$ 23,850,000.00	\$ 23,850,000.00	941,350.00	
Miscellaneous obligations.....	4,551,150.00	1,477,090.00	120,667.79	120,667.79
Income bonds.....	7,081,700.00	4,981,700.00	Not earned	None earned
Total.....	\$ 35,482,850.00	\$ 30,308,790.00	1,063,717.79	120,667.79

CURRENT ASSETS AND LIABILITIES

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash, bills receivable and due from agents.....	252,747.29
Due from solvent companies and individuals.....	196,902.12
Other cash assets.....	51,874.12
Stock in treasury to be issued at par on account of local aid, when cash or equipment is turned over to company.....	140,000.00
Balances—current liabilities.....	163,597.75
Total.....	804,721.28

*Materials and supplies on hand, \$119,917.15

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890

Loans and bills payable	\$ 214,897.91
Audited vouchers and accounts	275,665.78
Wages and salaries	179,573.32
Net traffic balances due to other companies	95,130.00
Matured interest coupons unpaid including coupons due July 1	4,645.00
Miscellaneous—estimated taxes	32,818.07
Total	\$804,731.25

RECAPITULATION.
FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	TOTAL AMOUNT OUTSTANDING.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To railroads and terminals	To other properties.	Miles.	Amount.	
Capital stock.....	\$ 14,892,900.00 \$	14,892,900.00 \$		815.67	18,238.50	
Bonds.....	30,108,750.00	30,108,750.00		815.67	36,912.00	
Total.....	\$ 45,001,650.00 \$	45,001,650.00 \$		815.67	\$3,171.40	

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	CAPITAL STOCK.	FUNDED DEBT.	CURRENT LIABILITIES.	TOTAL.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Chicago, St. Paul & Kansas City Railway Company.....	\$ 14,892,900.00 \$	30,108,750.00 \$	804,731.28 \$	45,806,381.28	824.77	\$3,388.37
Grand total.....	\$ 14,892,900.00 \$	30,108,750.00 \$	804,731.28 \$	45,806,381.28	824.77	\$3,388.37
Grand total for Iowa, \$24,354,348.51 (current liabilities, 3.766 per cent).						

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.				Total cost to June 30, 1889.	Total cost to June 30, 1890.	Cost per mile.	
	Included in operating expenses.	Not included in operating expenses.		Charged to income account as permanent improvements.				Charged to construction or equipment.
CONSTRUCTION—								
Right of way.....	\$	\$	\$ 9,116.03	\$ 11,070.25	\$ 821,090.38			
Other real estate.....			2,207.00	64,467.40	66,774.40			
Fences.....			3,245.87	302,447.68	305,693.55			
Grading and bridge and culvert masonry, tunnel				411,423.11	411,423.11			
Bridges and trestles.....			5,821.61	428,702.88	428,702.88			
Rails, new track.....			20,411.25	3,130,105.06	3,150,516.31			
Ties, ballast.....			34,501.00	184,255.31	218,756.31			
Other superstructure.....				212,110.89	212,110.89			
Buildings, furniture, and fixtures.....			9,000.34	500,018.89	518,615.23			
Shop machinery and tools.....			318.51	40,501.10	40,819.61			
Engineering expenses.....			518.00	203,306.61	203,824.61			
Interest during construction.....			9,707.46	310,219.04	320,026.50			
Discount of securities sold for construction, and added by exchange of securities and deficit income balance June 30, 1889.....								
Telegraph line.....			1,002,844.04	1,610,000.00	2,642,844.04			
Sidings and yard extensions.....			3,425.32	70,694.56	70,123.10			
Terminal facilities and elevators.....			723.81	272,522.02	273,245.83			
Road built by contract.....			30,400.44	2,003,091.33	2,102,491.77			
Purchase of constructed road.....				23,134,006.45	23,134,006.45			
Other items.....			82,108.04	6,313,101.02	6,313,101.02			
Total construction.....			\$1,254,311.52	\$ 40,889,475.39	\$ 42,143,786.97		51,007.70	
EQUIPMENT—								
Locomotives.....								
Passenger cars.....			4,825.10	623,105.00	629,103.10			
Sleeping, parlor and dining cars.....								
Baggage, express and postal cars.....								
Combination cars.....				344,267.13	344,267.13			

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS—CONTINUED.

KIND.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1890.	Total cost to June 30, 1889.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvement.	Charged to construction or			
EQUIPMENT—CONTINUED—						
Freight cars.....			2,551.35	1,016,501.89	28,240.89	
Other cars of all classes.....				25,080.45		
Total equipment.....			\$ 7,370.45	\$ 2,000,653.47	\$ 2,017,002.92	\$ 2,472.83
Grand total cost construction, equipment, etc.....			\$1,251,001.03	\$42,800,101.89	\$44,100,702.89	\$54,140.53
Total cost construction, equipment, etc., for Iowa (proportional).....			\$ 684,192.47	\$10,505,312.38	\$20,189,505.00	\$43,378.18

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 4,225,664.81
Less operating expenses.....	3,178,885.34
Income from operation.....	\$ 1,046,779.47
Total income.....	\$ 1,046,779.47
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued.....	\$ 54,589.79
Rentals.....	295,234.87
Taxes.....	87,000.00
Total deductions from income.....	\$ 437,824.66
Net income.....	\$ 608,954.81
Surplus from operations of year ending June 30, 1890.....	608,954.81
\$731,338.29 deficit created during construction period charged to cost of road.	

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of re-payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 401,410.22		
Total passenger revenue.....			\$ 401,410.22
Mail.....			36,931.43
Express.....			40,072.05
Extra baggage and storage.....			4,966.02
Other items.....			762.10
Total passenger earnings.....			\$ 484,142.48
FREIGHT—			
Freight revenue.....	\$1,428,367.75		
Total freight revenue.....			\$ 1,428,367.75
Total passenger and freight earnings.....			\$ 1,912,510.23
OTHER EARNINGS FROM OPERATION—			
Car mileage.....			\$ 40,594.08
Rents from tracks, yards, and terminals.....			7,460.29
Other sources.....			746.42
Total other earnings.....			\$ 48,800.79
Total gross earnings from operation, Iowa.....			\$ 1,961,317.92
Total gross earnings from operation, entire line.....			\$ 4,225,664.81

STOCKS OWNED.

NAME.	Total par value.	Rate.	Income or dividends received.
Minnesota Transfer Railway Company.....	\$ 7,000.00		
Chicago Union Transfer Railway Company.....	50,000.00		
Total.....	\$ 57,000.00		

RENTALS RECEIVED.
RENTS RECEIVED FROM LEASE OF TRACKS, YARDS, AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY.	NAME OF COMPANY USING PROPERTY.	ITEM.	TOTAL.
Tracks	Lyle, Minn., to Manly Junction, Ia., 30.20 miles	Iowa Central Railway (seven months lease surrendered January 31, 1900)	\$ 7,474.16	\$ 7,474.16
Total	Lyle, Minn.	Illinois Central Railroad	\$ 160.32	160.32
Yards	Lyle, Minn.	Illinois Central Railroad	\$ 913.32	913.32
Terminals	Lyle, Minn.	Iowa Central Railway (seven months, ending January 31, 1900)	\$ 728.77	728.77
Total				1,642.09
Grand total rentals rec'd.				\$ 9,283.57

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	\$ 78,970.20	\$ 174,214.37	\$ 252,484.60
Renewals of rails	2,512.61	5,602.59	8,165.20
Renewals of ties	1,573.25	3,501.76	5,075.01
Repairs of bridges and culverts	9,170.11	20,410.90	29,581.01
Repairs of fences, road-crossings, signs, and cattle guards	1,854.08	4,130.81	5,984.89
Repairs of buildings	7,851.39	17,345.97	25,197.36
Repairs of telegraph	1,504.87	2,815.36	4,320.23
Other expenses	4,462.76	14,937.23	19,410.00
Renewals buildings, ballast, etc.	6,481.82	15,100.50	21,582.32
Total	\$ 113,440.93	\$ 228,125.55	\$ 371,566.48
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	38,261.50	130,260.75	168,522.25
Repairs and renewals of passenger cars	44,065.84		44,065.84
Repairs and renewals of freight cars		143,633.49	143,633.49
Shop machinery, tools, etc.	1,902.35	4,500.25	6,402.60
Other expenses	3,213.82	9,147.04	12,360.86
Total	\$ 87,773.41	\$ 287,607.53	\$ 375,380.94
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and round-housemen	67,905.91	237,883.02	305,788.93
Fuel for locomotives	102,947.02	222,021.22	324,968.24
Water-supply for locomotives	5,328.55	15,165.86	20,494.41
All other supplies for locomotives	6,763.39	17,021.58	23,784.97
Wages of other trainmen	45,649.97	188,703.64	234,353.61
All other train supplies	28,571.12	18,571.19	47,142.31
Wages of switchmen, flagmen and watchmen	21,468.98	47,785.74	69,254.72
Expense of telegraph, including train dispatchers and operators	21,925.04	47,701.87	68,506.91
Wages of station agents, clerks and laborers	42,340.40	203,540.36	245,770.76
Station supplies	3,761.59	7,900.70	11,662.29
Switching charges—balance	11,408.05	124,860.36	136,268.41
Car mileage—balance	3,601.20	165,100.74	168,701.94
Loss and damage	10,962.28	38,016.81	48,979.09
Injuries to persons	14,512.37	30,461.55	44,973.92
Other expenses	13,278.87	29,423.42	42,702.29
Total	\$ 428,777.52	\$ 1,436,250.30	\$ 1,865,027.82
GENERAL EXPENSES—			
Salaries of officers	32,925.46	106,377.73	139,303.19
Salaries of clerks	6,705.03	20,742.05	27,447.08
General office expenses and supplies	72,565.91	86,523.54	159,089.45
Agencies, including salaries and rent	73,694.53	3,341.80	77,036.33
Advertising	32,660.88		32,660.88
Commissions	2,787.20	6,896.32	9,683.52
Expense of traffic associations	1,692.21	13,299.45	14,991.66
Expense of stock yards and elevators		10,484.19	10,484.19
*Rents for tracks, yards and terminals	3,506.17	11,297.25	14,803.42
Legal expenses	13,519.88	54,621.74	68,141.62
Stationery and printing	11,084.50	24,554.18	35,638.68
Other general expenses			
Total	\$ 250,701.86	\$ 316,108.24	\$ 566,810.10
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	113,440.93	228,125.55	371,566.48
Maintenance of equipment	87,773.41	287,607.53	375,380.94
Conducting transportation	428,777.52	1,436,250.30	1,865,027.82
General expenses	250,701.86	316,108.24	566,810.10
Grand total	\$ 880,693.72	\$ 2,268,191.62	\$ 3,178,885.34
Percentage of expenses to earnings, entire line			75.22
Passenger expenses to passenger earnings	81.36		
Freight expenses to freight earnings		75.43	

*Charged Income.

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures	\$ 49,976.33	\$ 131,584.86	\$ 181,561.19
Maintenance of equipment	34,956.11	143,246.32	178,202.43
Conducting transportation	165,297.19	587,478.84	752,776.03
General expenses	111,318.49	118,825.44	230,143.93
Total	\$ 361,548.12	\$ 981,135.46	\$ 1,342,683.58
Percentage of expenses to earnings—Iowa	74.68		68.46
Passenger expenses to passenger earnings		68.60	
Freight expenses to freight earnings			
1. Operating expenses per mile of road in Iowa			\$ 2,818.06
2. Operating expenses per train mile in Iowa .....			.62
3. Proportion operating expenses and taxes for Iowa—taxes, \$38,719.77; operating expenses, \$1,342,683.58			1,381,394.35
4. Percentage of expenses to earnings, whole line			75.22
5. Net earnings per train mile in Iowa, cents			28.57
6. Percentage of earnings to stock and debt, whole line			0.94
7. Percentage of earnings to cost of road and equipment, whole line .....			.00.957
8. *Deficit June 30, 1890			731,358.29
9. Surplus June 30, 1890			608,054.81
10. †Amount of its own stock owned by the company			140,000.00

* Deficit created during construction period charged to Cost of Road.

† Stock in treasury to be issued at par on account of local aid when cash or equivalent is turned over to company.

FENCING IN IOWA.

1. How many miles of fencing on your road in Iowa? 889.12 miles.
2. How many miles of unfenced road in Iowa? None.
3. What is the average cost per mile of fencing? \$214.31.
4. What is the total cost of fencing in Iowa? \$190,549.18.
5. Miles of new fencing built during the year? 82.62 miles.

RENTALS PAID.

RENTS PAID FOR LEASE OF ROAD.

NAME OF ROAD.	INTEREST ON BONDS GUARANTEED.	DIVIDENDS ON STOCK GUARANTEED.	CASH.	TOTAL.
Iowa Central Ry Co. from Manly Junction to Mason City, Iowa, 9.19 miles. Leased from February 10, 1890.				
Nothing paid. Bills were not presented until after close of year.				

RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
Tracks	East Dubuque to Portage Curve Postage Curve to Alton St. Paul to Minneapolis East Minneapolis Dubuque Bridge Minnesota Transfer, Minn.	Illinois Central R. R. Chicago, Burlington & Northern R. R. St. P., M. & M. R'y. M. T. R'y Co. St. Paul & Nor. Pac. R'y Danforth & Dubuque Bridge Co. Minnesota Transfer R'y	\$ 21,000.00 3,147.84 23,000.08 9,515.52 30,000.00 3,500.52	\$ 92,503.96
Total				\$ 92,503.96
Right of way	Lyle, Minn., to State Line, Iowa	Chicago, Mil. & St. P. R'y	30.00	30.00
Equipment		Railway Equipment Co. of Minn.	97,129.33	97,129.33
Terminals	Chicago, Ill. Des Moines, Iowa	Chicago & Nor. Pac. R'y Des Moines Union R'y	100,500.96 6,161.62	106,662.58
Total				\$ 296,234.87
Total rentals				\$ 296,234.87
Grand total rentals paid				\$ 296,234.87

REPORT OF RAILROAD COMMISSIONERS

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1890.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road.....	\$ 40,889,478.30	\$ 42,143,789.97	1,254,311.58	
Cost of equipment.....	2,009,621.47	2,017,002.92	7,379.45	
Stocks of other companies owned.....	7,000.00	57,000.00	50,000.00	
Funded interest on first mortgage bonds, January and July coupons.....		941,050.00	941,050.00	
Funded interest on general mortgage bonds, 2½ years' interest.....		442,264.25	442,264.25	
Expenses of funding coupons.....		54,898.24	54,898.24	
OTHER ASSETS--				
Materials and supplies.....	100,208.25	119,917.18	19,648.83	
Profit and loss.....	731,358.29			731,358.29
Grand total.....	\$ 43,737,728.50	\$ 45,775,922.56	\$ 2,709,592.35	\$ 731,358.29

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1890.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Capital stock.....	\$ 14,802,900.00	\$ 14,802,900.00		
Funded debt.....	27,877,700.00	30,108,750.00	2,231,050.00	
Current liabilities.....	943,128.50	163,307.75		779,730.75
Accrued interest on funded debt not yet payable.....	24,000.00	1,020.00		22,080.00
Profit and loss.....		608,954.81	608,954.81	
Grand total.....	\$ 43,737,728.50	\$ 45,775,922.56	\$ 2,840,004.81	\$ 801,810.75

IMPORTANT CHANGES DURING THE YEAR.

Road from Eden, Minn., to Wasioja Stone Quarry, Minn., opened 4 miles.

20.20 miles from Lyle, Minn., to Manly Junction, Iowa, were leased to the Iowa Central Railway Company to February 1, 1890, and from February 10, 1890, were operated by this company together 9.10 miles from Manly Junction, Iowa, to Mason City, Iowa, leased from the Iowa Central Railway Company, making average mileage operated during year 844.75 miles.

Chicago, St. Paul & Kansas City first mortgage bonds issued on account of terminals, \$45,000.00; on account of road (Wasioja spur as above), \$80,000.00.

On January 1, 1890, \$2,705,000.00 of this company's notes were exchanged at par for general mortgage 4 per cent bonds at 65½ per cent, which together with accrued interest to that date required an issue of \$4,163,137.90 in bonds and at same time the July, 1892, coupons as well as the same coupons on bonds given in exchange for coupons amounting to \$442,264.25 were exchanged for similar bonds on same basis, requiring the further issue of \$663,863.00 in bonds, making total issue of 4 per cent general mortgage bonds \$4,826,000.00.

With the Iowa Central Railway Company for exclusive use of 9.10 miles of track between Manly Junction and Mason City, Iowa, including terminal rights at Mason City. This company will on and after January 1st, 1891, cease to run or operate its trains over the Iowa Central tracks between Manly Junction and Mason City, Iowa. With Des Moines Union Railway Company for use of 1.5 miles of main track and terminals at Des Moines, Iowa.

With Duluth & Dubuque Bridge Company for use of bridge crossing Mississippi river at Dubuque, Iowa. With Railway Equipment Company of Minnesota for cars purchased and owned by that company used by this company.

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

The United States Express Company receives and delivers goods at express cars and pays a fixed annual sum per mile of road for the use of the railway company's express cars and the hauling of same in passenger trains.

MAILS.

The United States Government pays on basis of amount and character of service. The railway company delivers the mails at all terminal points and intermediate stations at which postoffices are located within eighty rods of depot.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

Ows and run our own dining cars. The Mann Boudoir Sleeping Car Company, operated by the Pullman Company, furnish the necessary number of sleeping cars and receive the revenue derived therefrom. Extra attendants are paid by sleeping car company.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

Through billing arrangements with all connecting lines dividing revenue on various fixed percentages.

TELEGRAPH COMPANIES.

The Postal Telegraph Cable Company operates the telegraph lines and by contract furnishes the necessary wires and facilities to the railway company for the transaction of its business on the lines of the road. Operators at railway stations are paid by railway company and perform service for telegraph company. Operators at outside or city offices are paid by telegraph company. Material for maintenance is supplied by telegraph company and labor for maintenance is furnished by railway company.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.	MILES.	Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	What security mortgaged.
First mortgage 5 per cent gold bonds Minnesota & Northwestern R. R.	From St. Paul, Minn., to Mary's Junction, Iowa. Hayfield, Minn., to Dubuque, Iowa. Albia, Ill., to Forest Home, Ill. Sumner, Iowa, to Hampton, Iowa. Total	139.40 171.02 146.73 63.00 510.15	16,000.00 8,000.00 16,000.00 8,000.00 88,000.00	200,847.00 32,200.00 600,708.98 500,508.44 \$1,628,000.00		
Total issue M. & N. W. bonds.	Draw Bridge at St. Paul, Minn. Double track between South St. Paul and Minn. Terminals at St. Paul, Minn. Terminals at Minneapolis, Minn.	4.40	8,000.00			
First mortgage 5 per cent gold bonds, Chi., St. Paul & Kansas City R. Y. Co.	From Oelwein, Iowa, to St. Joseph, Mo. Cedar Falls, Iowa, to Wilson Junction, Iowa. Valeria, Iowa, to Coal Mines, Iowa. Extension of line in Hampton, Iowa. From Eden, Minn., to Waseota, Minn. Total	280.00 7.48 3.30 .00 4.00 305.54				
Total issue C., St. P. & K. C. bonds	Terminals at St. Paul, Minn. Terminals at Marshalltown, Iowa. Terminals at Kansas City, Kansas. Terminals at St. Joseph, Mo. Terminals at Des Moines, Iowa. Terminals at Waterloo, Iowa. Equipment (all).			48,967.00 54,909.68 221,055.30 108,703.80 237,221.70 114,978.40 2,003,976.34 \$3,130,000.00		
C., St. P. & K. C. income bonds.	General mortgage on whole line and terminals.			4,981,700.00		
C., St. P. & K. C. general mortgage 4 per cent bonds.				4,890,000.00		
Three year notes.				40,000.00		
Collateral notes.				440,000.00		
5 per cent priority (sterling) loan.*				2,820,150.00		

* Secured by deposit of general mortgage bonds.
 † Secured by detached maturing coupons covered by this loan. The coupons becoming due prior to the principal and interest and their rights to preserve.

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers.....	3	5,400.00	5.43
General office clerks.....	4	3,340.00	2.50
Station agents, including combination agents and operators.....	75	44,250.00	1.88
Other station men.....	42	19,927.20	1.51
Engineers.....	66	88,258.50	3.70
Firemen.....	67	50,987.88	2.10
Conductors.....	51	49,916.40	3.12
Other trainmen.....	103	61,582.80	1.91
Machinists.....	35	27,979.80	2.55
Carpenters.....	46	34,636.80	2.41
Other shopmen.....	61	40,288.20	2.11
Section foremen.....	80	43,080.00	1.72
Other trackmen.....	310	116,051.40	1.20
Switchmen, flagmen and watchmen.....	28	18,819.00	2.14
Telegraph operators and dispatchers.....	65	46,318.80	2.27
All other employees and laborers.....	35	30,130.20	2.75
Total (including general officers)—Iowa.....	1,071	680,867.04	2.03
Less general officers.....	3	5,400.00	5.43
Total (excluding general officers)—Iowa.....	1,068	675,467.04	2.02
DISTRIBUTION OF ABOVE:			
General administration.....	7	8,640.00	3.94
Maintenance of way and structures.....	440	206,702.00	1.45
Maintenance of equipment.....	277	212,767.04	2.56
Conducting transportation.....	341	232,737.40	2.37
Total (including general officers)—Iowa.....	1,071	680,867.04	2.03
Less general officers.....	3	5,400.00	5.43
Total (excluding general officers)—Iowa.....	1,068	675,467.04	2.02
Total (including general officers)—Entire line.....	2,642	1,764,240.00	2.13

* Per 100 miles.

PASSENGER, FREIGHT AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	254,635	
Number of passengers carried one mile.....	18,612,607	
Average distance carried.....	55.62	
Total passenger revenue.....		\$ 401,410.22
Average amount received from each passenger.....		1.20
Average receipts per passenger per mile.....		.0216
Estimated cost of carrying each passenger one mile.....		.01942
Passenger earnings per mile of road, miles.....	476.45	1,016.14
Passenger earnings per train mile, miles.....	696,989	.70761

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue.....	1,080,033	
Number of tons carried one mile.....	213,156,144	
Average distance haul of one ton, miles.....	19.57	
Total freight revenue.....		\$ 1,428,367.75
Average amount received for each ton of freight.....		1.31150
Average receipts per ton per mile.....		.00670
Estimated cost of carrying one ton one mile.....		.004003
Freight earnings per mile of road, miles.....	476.45	2,997.94
Freight earnings per train mile, miles.....	1,558,521	.91549

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REPORT OF RAILROAD COMMISSIONERS.

PASSENGER AND FREIGHT:

Passenger and freight revenue.....	\$ 1,829,777.97
Passenger and freight revenue per mile of road.....	3,884.64
Passenger and freight earnings.....	1,912,510.23
Passenger and freight earnings per mile of road.....	4,014.98
Gross earnings from operation.....	1,961,317.92
Gross earnings from operation per mile of road.....	4,116.52
Expenses.....	1,342,683.58
Expenses per mile of road.....	2,818.06

TRAIN MILEAGE:

Miles run by passenger trains.....	606,989
Miles run by freight trains.....	1,358,521
Miles run by mixed trains.....Treated as freight.	
Total mileage trains earning revenue.....	2,165,510
Miles run by switching trains.....	55,867
Miles run by construction and other trains.....	17,146
Grand total train mileage.....	2,238,523
Mileage of loaded freight cars—north or west.....	9,974,674
Mileage of loaded freight cars—south or east.....	8,467,871
Mileage of empty freight cars—north or west.....	2,218,571
Mileage of empty freight cars—south or east.....	3,356,228
Average number of freight cars in train.....	29.06
Average number of loaded cars in train.....	15.04
Average number of empty cars in train.....	5.02
Average number of tons of freight in train.....	77.25
Average number of tons of freight in each loaded car....	5.02

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	1,217,175
Number of passengers carried one mile.....	42,081,253
Average distance carried.....	34.57
Total passenger revenue.....	\$ 848,145.07
Average amount received from each passenger.....	69.07
Average receipts per passenger per mile.....	.02 03
Estimated cost of carrying each passenger one mile.....	.02 00
Passenger earnings per mile of road, miles.....	844.76
Passenger earnings per train mile, miles.....	1,358,562

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue.....	1,483,238
Number of tons carried one mile.....	423,789,894
Average distance haul of one ton.....	285.07
Total freight revenue.....	\$ 3,045,898.34
Average amount received for each ton of freight.....	2.05
Average receipts per ton per mile.....	.00 72
Estimated cost of carrying one ton one mile.....	.00 542
Freight earnings per mile of road, miles.....	844.76
Freight earnings per train mile, miles.....	3,107,999

PASSENGER AND FREIGHT:

Passenger and freight revenue.....	\$ 3,894,843.41
Passenger and freight revenue per mile of road.....	4,610.60
Passenger and freight earnings.....	4,129,117.11
Passenger and freight earnings per mile of road.....	4,887.91
Gross earnings from operation.....	4,225,654.81
Gross earnings from operation per mile of road.....	5,002.00
Expenses.....	3,178,885.34
Expenses per mile of road.....	3,763.60

TRAIN MILEAGE:

Miles run by passenger trains.....	1,358,562
Miles run by freight trains.....	3,107,999
Miles run by mixed trains.....Treated as freight trains.	

Total mileage trains earning revenue.....4,466,561

Miles run by switching trains.....430,723

Miles run by construction and other trains.....79,694

Grand total train mileage.....4,976,978

Mileage of loaded freight cars—north or west.....18,485,432

Mileage of loaded freight cars—south or east.....19,689,086

Mileage of empty freight cars—north or west.....6,447,672

Mileage of empty freight cars—south or east.....5,429,771

Average number of freight cars in train.....19.86

Average number of loaded cars in train.....14.70

Average number of empty cars in train.....5.16

Average number of tons of freight in train.....83.23

Average number of tons of freight in each loaded car...3.62

In computing averages on passenger, freight and train mileage 844.76 miles is used as miles of road operated during year by Chicago, St. Paul & Kansas City Railway Company.

Forty-two ton engine can carry 272 tons in the State of Iowa.

Total receipts from passengers destined to points outside the State.....\$ 331,016.33

Total receipts from passengers from points outside the State.....335,383.03

Total receipts from passengers destined to points within the State.....272,019.86

Total receipts from passengers from points within the State.....267,735.16

Total amount received from local freight—entire line.....2,031,085.43

Total amount received from local freight—Iowa.....878,078.02

Total amount received from through freight—entire line.....1,014,712.91

Total amount received from through freight—Iowa.....550,389.73

Number tons local freight carried in Iowa.....822,146

The local freight business of Iowa is 28.82 per cent of the total freight business of the entire line.

Each division branch line or State receives credit for its proportion of the earnings, based on the number of miles the commodity or passenger is carried on such division or branch line or in such State.

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight origina- tion on this road, whole tons.	Freight received from connect- ing roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain	189,174	181,091	370,265	31.24
Flour and wheat	58,531	18,021	76,552	67.03
Other mill products	13,569	741	14,310	01.21
Hay	2,964	855	3,819	00.35
Tobacco	41	38	79	00.01
Cotton	4	4	8	00.00
Fruits and vegetables	22,779	9,109	31,708	02.92
PRODUCTS OF ANIMALS—				
Live stock	104,084	26,006	130,180	11.95
Dressed meats	2,981	1,049	4,030	00.37
Other packing-house products	4,250	1,589	5,839	00.54
Poultry, game and fish	711	146	857	00.08
Wool	4,214	813	5,027	00.46
Hides and leather	5,562	214	5,776	00.53
Butter, eggs and cheese				
PRODUCTS OF MINES—				
Anthracite coal	46,238	36,027	82,265	07.55
Bituminous coal	14,921	1,988	16,909	01.55
Ores and metals	5,589	1,462	7,051	00.64
Stone, sand and other like articles	19,602	2,743	22,345	02.05
Salt				
PRODUCTS OF FOREST—				
Lumber	83,634	38,666	122,300	11.23
Other forest products	8,001	2,479	10,480	00.96
MANUFACTURES—				
Petroleum and other oils	18,262	177	18,439	01.69
Sugar	15,388	629	16,017	01.47
Iron, pig and bloom	29	275	304	00.03
Iron and steel rails	12,364	54	12,418	01.13
Other castings and machinery	10,853	1,014	11,867	01.09
Bar and sheet metal	839	839	1,678	00.16
Cement, brick and lime	6,592	2,056	8,648	00.80
Agricultural implements	3,559	588	4,147	00.42
Wagons, carriages, tools, etc.	3,531	669	4,200	00.39
Wines, liquors and beers	5,051	969	6,020	00.56
Household goods and furniture	4,652	669	5,321	00.49
Ice	5,198	6,983	12,181	01.12
MERCHANDISE	74,133	3,740	77,873	07.15
MISCELLANEOUS—				
Other commodities not mentioned above	23,960	6,645	30,605	02.81
Total tonnage in Iowa	741,537	347,406	1,088,943	100
Total tonnage, entire line	1,009,809	423,436	1,433,245	100

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUP- LER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger, owned	26	106	36	Westinghouse		
Freight, owned	51	106	75	Westinghouse		
Switching, owned	5	5	5	Westinghouse		
Total	82	116	116			
CARS IN PASSENGER SERVICE—						
First-class passenger cars	20	20	20	Westinghouse	20	Miller
Second-class passenger cars	1	1	7	Westinghouse	7	Miller
Combination passenger cars	4	4	4	Westinghouse	4	Miller
Milk cars	3	3	3	Westinghouse	3	Miller
Dining cars	1	1	3	Westinghouse	3	Miller
Official cars	11	11	11	Westinghouse	11	Miller
Baggage, express and postal cars	12	12	12	Westinghouse	12	Miller
Total	52	69	69		69	
CARS IN FREIGHT SERVICE—						
Box cars	1,532					
Flat cars	357					
Stock cars	449					
Coal cars	19	234				
Implement and buggy cars	5					
Refrigerator cars	10					
Total	19	2,387				
CARS IN COMPANY'S SERVICE—						
Derrick cars	3					
Carboose cars	16	72				
Other road cars	15	31				
Total	34	106				
Total owned	2,792	69	Westinghouse		69	Miller
CARS LEASED:						
Coschex	4					
Baggage, mail and ex- press	1	150	1,195			
Box cars	1,195					
Furniture cars	40					
Grand total	3,027	69	Westinghouse		69	Miller

MILEAGE.

MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned and spurs.	Line operated under lease.	Line operated under contract, etc.	Line operated under right.	Total mileage.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track	689.84	135.80		9.19		37.91	867.68		29.23	523.13
Miles of second track	4.40						4.40			4.40
Miles of yard track, sidings and spurs	103.74	11.15		.75		4.59	125.84		3.85	131.69
Total mileage operated (all tracks)	898.98	146.95		9.94		42.11	1052.92		33.18	659.22

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned and spurs.	Line operated under lease.	Line operated under contract, etc.	Line operated under right.	Total mileage.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Minnesota	110.65	31.40					142.05	10.36	29.35	132.61
Iowa	371.00	94.43					465.43	1.92		447.12
Illinois	143.75	61.46					205.21	25.43		179.78
Missouri	61.46						61.46			61.46
Total mileage operated (single track)	689.84	197.33		9.19		37.91	834.27		29.35	583.35

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned and spurs.	Line operated under lease.	Line operated under contract, etc.	Line operated under right.	Total mileage.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Minnesota	110.65	31.40					142.05	10.36	29.35	132.61
Iowa	371.00	94.43					465.43	1.92		447.12
Illinois	143.75	61.46					205.21	25.43		179.78
Missouri	61.46						61.46			61.46
Total mileage owned (single track)	689.84	197.33		9.19		37.91	834.27		29.35	583.35

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

KIND.	NEW RAILS LAID DURING YEAR.			NEW TIES LAID DURING YEAR.	
	Tons.	Weight per yard, lbs.	Average price per ton at distributing point.	Number.	Average price at distributing point.
Steel	600	99	35.25	4,000	.45
				Pine and Tamarack	.35
Total	600			15,000	

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal—bituminous.		Cords of wood—hard.		Cords of wood—soft.		Total fuel consumed.	Miles run.	Average lbs. consumed per mile.
	Passenger.	Freight.	Switching.	Construction.	Passenger.	Freight.	Switching.	Construction.	Average lbs. consumed per mile.
Passenger	24,100	528			24,402	611,352	80.03		
Freight	80,574	1,185			81,364	1,554,000	104.72		
Switching	7,962	153			7,164	189,518	75.61		
Construction	888	16			899	17,536	102.58		
Total	112,634	1,883			113,699	2,372,404	96.01		
Average cost at distributing point	\$ 1.89.35		2.65.8						

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.		23						
Falling from trains and engines.	1	2						
Collisions.	2	2						
Deraillments.	1	1						
Other train accidents.	1	1						
Other causes.	1	21						
Total	6	67						

ACCIDENTS TO PERSONS.

KIND OF ACCIDENT.	PASSENGERS.		OTHERS.					
			TRESPASSERS.		NOT TRESPASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Collisions.....	1	6						
Derailments.....					2			
At highway crossings.....			3	4				
Other causes.....							5	1
Total.....	7	3	4	2				

CHARACTERISTICS OF ROAD.

[illegible]

BRIDGES, TRETTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet.	Maximum length in feet.	Aggregate length in feet.
BRIDGES—				
Iron	21	60	1,340	3,706
Wooden	5	32	132	954
Total	26			4,660
TRESTLES AND PILE BRIDGES.....	655	16	2,600	80,204
OVERHEAD HIGHWAY CROSSINGS—				
Bridges, iron				15
Farm highways.....				18
Trestles, wood				5
Height of lowest above surface of rail, feet.....				20
OVERHEAD RAILWAY CROSSINGS—				
Trestles, wood				1
Height of lowest above surface of rail, feet				20
GAUGE OF TRACK—				
Four feet, eight and one half inches.				

TELEGRAPH.

OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT.

NAME OF OPERATING COMPANY.	NAME OF OWNER.	Miles of line.	Miles of wire.
Postal Telegraph Cable Co	Postal Telegraph Cable Co	442.48	1,548.82

LANDS—CONGRESSIONAL GRANTS.

1 to 11. No congressional land grants.

12. The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business, is \$44,169,792.89.

CAR MILEAGE.

We have no special arrangements or contracts with individuals owning cars, fast freight lines or street car companies, other than to haul the cars when offered to us with business, and the usual rate of mileage is paid.

EXPLANATORY REMARKS.

What station houses, stock yards or other terminal facilities does this road use for which it pays a rental? Name the parties to whom such property belongs: Terminals at Chicago, Illinois, and Des Moines, Iowa. (See "Rentals Paid.")

Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic:

Chicago Car Service Association.
Chicago Railroad Association.
Illinois State Freight Association.
Joint Rate Inspection Bureau.
Chicago Live Stock Weighing Association.
St. Paul and Minneapolis Passenger Association.
Western Freight Association.
Western Railway Weighing Association.
Western Passenger Association.
Western Classification Committee.
Trans-Missouri Freight and Passenger Association.

Name all the companies, commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road:

Not a member of a Fast Freight Company.

STATE OF MINNESOTA, } ss.
COUNTY OF RAMSEY. }

We, the undersigned, Jno. M. Egan, President, and M. C. Healion, General Auditor, of the Chicago, St. Paul & Kansas City Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

JOHN M. EGAN,
President,
M. C. HEALION,
General Auditor.

Subscribed and sworn to before me this 29th day of November, 1890.
[SEAL.]

ROBT C. WIGHT,
Notary Public.

ANNUAL REPORT
OF THE
CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA R'Y CO.
TO THE
BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.
FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
Page 7. Give the names of your attorneys in Iowa.
Superintendents for Iowa.
Division superintendents for Iowa.
Page 11. Total mileage operated in Iowa. See mileage.
Page 12. Total mileage in Iowa. See mileage.
Page 17. 1—Amount of stock issued for dividends on earnings. None.
2—Amount of stock per mile of road. See recapitulation.
3—Amount of stock representing road in Iowa.
4—Amount of stock held in Iowa.
Page 19. Amount of funded debt representing road in Iowa.
Page 27. Grand total for Iowa.
Page 33. Taxes paid in Iowa.
Page 43. 1—Operating expenses per mile of road. See passenger, freight and train mileage.
2—Operating expenses per train mile.
3—Proportion of operating expenses and taxes for Iowa.
4—Percentage of expenses to earnings.
5—Net earnings per train mile.
6—Percentage of earnings to stock and debt.
7—Percentage of earnings to cost of road and equipment.
8—Surplus at the commencement of the year. See income account.
9—Surplus at the close of the year. See income account.
10—Amount of its own stock owned by the company. See comparative general balance sheet.
Page 46. Fencing in Iowa.
1—How many miles of fencing on your road in Iowa?
2—How many miles of unfenced road in Iowa?
3—What is the average cost per mile of fencing?
4—What is the total cost of the same?
5—How many miles of new fencing built during the year?

- Page 52 and following. 1—Average number of tons of freight in cars when shipped in car lots.
2—Average number of tons in cars when in less than car lots.
3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.
4—Give the names and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890:
a—Total receipts for freight forwarded to points outside the State.
b—Total receipts for freight received from points outside the State.
c—Total receipts for freight forwarded to points within the State.
d—Total receipts for freight received from points within the State.
e—Total receipts from passengers destined to points outside the State.
f—Total receipts from passengers from points outside the State.
g—Total receipts from passengers destined to points within the State.
h—Total receipts from passengers from points within the State.
5—Total amount received for local freight.
6—Total amount received for through freight.
7—Number of tons of local freight carried.
8—Total amount received from freight originating in Iowa and passing outside the State.
9—Total amount received from freight originating outside the State and destined to points in Iowa.
10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?
11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?
12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?
13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?
14—What per cent of freight received at each station on your road is local and what per cent interstate?
15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?
16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?
17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?
18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?
19—Give the amount in tons and kind of freight furnished by each branch line to your main line.
Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890:
East bound, number of tons
West bound, number of tons
Total tons
Tonnage crossing the Missouri river bridge at for the year ending June 30, 1890:
East bound, number of tons
West bound, number of tons
Total tons
Page 69. Under heading "State or Territory" insert Iowa.
Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings. None.
Under "Conduits," insert farm crossings, "under." None.

LANDS—CONGRESSIONAL GRANTS.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
 2—State the number of acres yet to ensure to your company from congressional grants.
 3—State the average price at which these lands have been sold or contracted by the company.
 4—State the number of acres sold.
 5—State the amount received from sales.
 6—State the amount unpaid on outstanding contracts.
 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
 8—State the amount expended in sale and management of lands.
 9—State the amount of taxes paid on lands.
 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
 11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business. See cost of road and equipment.
- Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?
 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs. None.
 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

HISTORY.

Name of common carrier making this report:

Chicago, St. Paul, Minneapolis & Omaha Railway Company.

Under laws of what government, State or Territory organized? If more than one, name all; give reference to each statute and all amendments thereof:

The Chicago, St. Paul, Minneapolis & Omaha Railway Company was formed by consolidation of the Chicago, St. Paul & Minneapolis Railway Company and the North Wisconsin Railway Company by articles of consolidation, dated May 25th, A. D. 1880, filed same day. The first named company was organized under chapter 118, general laws of Wisconsin for 1872, as amended by chapter 114, general laws of said State for 1877 by the purchasers, at a foreclosure sale of the property of the West Wisconsin Railway Company, originally incorporated by special act of the Wisconsin legislature as the Tomah & Lake St. Croix Railroad Company. (Special laws of Wisconsin, 1863, chapter 243). The North Wisconsin Railway Company was organized by filing November 17, 1871, a certificate of incorporation, under authority of chapter 73, revised statutes of Wisconsin, 1888. For authority to consolidate, see chapter 206, laws of Wisconsin, 1889. By the express terms of the articles of consolidation, the consolidated company was empowered to purchase the lines of railway of the St. Paul & Sioux City Railway Company in any State or Territory, and on May 9th, A. D. 1881, it took a deed of the railways of the last named company in Minnesota, Iowa, Nebraska, and the Territory of Dakota, receiving its authority so to do from chapters 219, 228 and 332, special laws, Minnesota, 1881, section 1, chapter 196, laws of Nebraska, 1879, section 456, Dakota Code, and the sale was afterward confirmed in Iowa by chapter 118 of the Nineteenth General Assembly of that State, 1882. Its articles of incorporation were filed in Nebraska, July 11, 1882. The line from Eau Claire to Chippewa Falls, (both in Wisconsin) was acquired by purchase from the Eau Claire & Chippewa Falls Railway Company December 17, 1883; the line from Chippewa Falls to Chicago Junction (both in Wisconsin) by purchase from the Chippewa Falls & Northern Railway Company by deeds dated respectively, February 13, 1882, and June 11, 1883; the line from Wayne to Randolph (both

In Nebraska) was acquired by purchase from the Northeastern Nebraska Railroad Company, by deed dated June 8, 1888, and the line from Ashland Junction to Ashland (both in Wisconsin) acquired by deed dated December 9, 1885.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
M. L. Sykes.....	New York City.....	June, 1891.
J. M. Whitman.....	Chicago, Ill.....	June, 1891.
J. H. Howe.....	St. Paul, Minn.....	June, 1891.
J. A. Humbird.....	Hudson, Wis.....	June, 1891.
Albert Keep.....	Chicago, Ill.....	June, 1892.
Cornelius Vanderbilt.....	New York City.....	June, 1892.
W. K. Vanderbilt.....	New York City.....	June, 1892.
H. McK. Twombly.....	New York City.....	June, 1892.
Marvin Hughitt.....	Chicago, Ill.....	June, 1893.
D. F. Kimball.....	Boston, Mass.....	June, 1893.
E. W. Winter.....	St. Paul, Minn.....	June, 1893.
W. L. Scott.....	Erie, Pa.....	June, 1893.
C. M. Depew.....	New York City.....	June, 1893.

Total number of stockholders at date of last election:
1,162.

Total number of stockholders in Iowa:
2.

Date of last meeting of stockholders for election of directors:
June 7th, 1890.

Give post-office address of general and operating office:
St. Paul, Minn.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	Marvin Hughitt.....	Chicago, Illinois.
Vice-President.....	M. L. Sykes.....	New York City.
Secretary.....	E. E. Woodman.....	Hudson, Wisconsin.
Treasurer.....	M. L. Sykes.....	New York City.
Assistant Treasurer.....	S. O. Howe.....	New York City.
General Counsel.....	J. H. Howe.....	St. Paul, Minnesota.
Attorney.....	S. L. Perrin.....	St. Paul, Minnesota.
Local Treasurer.....	R. W. Clark.....	St. Paul, Minnesota.
Auditor.....	L. A. Robinson.....	St. Paul, Minnesota.
General Manager.....	E. W. Winter.....	St. Paul, Minnesota.
Chief Engineer.....	C. W. Johnson.....	St. Paul, Minnesota.
General Superintendent.....	W. H. Scott.....	St. Paul, Minnesota.
Division Superintendent.....	James McCabe.....	St. Paul, Minnesota.
Division Superintendent.....	H. Spencer.....	Mankato, Minnesota.
Division Superintendent.....	H. S. Jaynes.....	Omaha, Nebraska.
Purchasing Agent.....	W. H. S. Wright.....	St. Paul, Minnesota.
Superintendent of Telegraph.....	H. O. Hope.....	St. Paul, Minnesota.
General Freight Agent.....	J. T. Clark.....	St. Paul, Minnesota.
Assistant General Freight Agent.....	E. M. Pearce.....	St. Paul, Minnesota.
General Passenger Agent.....	T. W. Tensdale.....	St. Paul, Minnesota.
Assistant General Passenger Agent.....	J. S. McCullough.....	St. Paul, Minnesota.
General Ticket Agent.....	T. W. Tensdale.....	St. Paul, Minnesota.
Assistant General Ticket Agent.....	J. S. McCullough.....	St. Paul, Minnesota.
General Baggage Agent.....	E. F. Woode.....	St. Paul, Minnesota.
Car Accountant.....	A. Drezmal.....	St. Paul, Minnesota.
Claim Agent.....	E. L. Poole.....	St. Paul, Minnesota.
Land Commissioner.....	W. H. Phillips.....	Hudson, Wisconsin.
General Superintendent in Iowa.....	W. A. Scott.....	St. Paul, Minnesota.
Division Superintendent in Iowa.....	H. Spencer.....	Mankato, Minnesota.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
MAIN LINE— Chicago, St. Paul, Minneapolis & Omaha Railway..	Elroy.....	St. Paul.....	195.17	881.30
	North Wisconsin Junction.....	Bayfield.....	178.24	
	Eau Claire.....	Chicago Junction.....	80.02	
	Superior Junction.....	Itasca street switch.....	60.57	
	St. Paul.....	Le Mars.....	243.76	
	Missouri river at Covington.....	Omaha.....	122.90	
BRANCH LINE— Chicago, St. Paul, Minneapolis & Omaha Railway..	St. Croix draw bridge.....	Stillwater switch.....	4.55	429.26
	Stillwater Junction.....	Stillwater.....	3.30	
	River Falls Junction.....	Ellsworth.....	24.82	
	Merrillan.....	Nellisville.....	15.37	
	Ashland Junction.....	Ashland.....	4.38	
	Ashland Shore Line.....	.....	1.31
	Lake Crystal.....	Elmore.....	43.48	
	Heron Lake.....	Pipestone.....	55.10	
	Sioux Falls Junction.....	Mitchell.....	130.73	
	Luverne.....	Doon.....	28.00	
	Coburn Junction.....	Ponca.....	16.53	
	Emerson.....	Norfolk.....	45.50	
	Wakefield.....	Hartington.....	33.76	
	Wayre.....	Randolph.....	21.63	
PROPRIETARY COMPANIES— Superior Short Line Railway.....	Superior City.....	Connor's Point.....	8.28	13.02
Superior Short Line Railway of Minnesota.....	Rice's Point.....	Duluth.....	2.60	
Eau Claire Railway.....	West Eau Claire.....	Shaw's Mill.....	2.74	
LINES OPERATED UNDER TRackage RIGHTS— St. Louis River Bridge (U. P. R. R.).....	West Superior.....	Rice's Point.....	1.50	65.19
Great Northern Railway.....	St. Paul.....	Minneapolis.....	11.40	
Minneapolis & St. Louis Railway.....	Minneapolis.....	Merriam Junction.....	27.00	
Illinois Central Railroad.....	Le Mars.....	Sioux City.....	25.20	
Total mileage operated.....				1,860.33

NAME OF ALL COAL, BRIDGE, CANAL, OR OTHER PROPERTIES, THE EARNINGS AND EXPENSES OF WHICH AFFECT THE GENERAL BALANCE SHEET.

NAME.	CHARACTER OF BUSINESS.	TYPE (OWNED, LEASED, ETC.).	STATE OR TERRITORY.
Minneapolis Railway Co., Transportation of passengers and freight.		Owned.	Minnesota.
Land Grants.		Owned.	Wisconsin.

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK—						
Common	200,000 \$	100.00 \$	20,000,000.00 \$	21,401,593.35		
Preferred	300,000	100.00	30,000,000.00	12,640,853.31		
Total	500,000 \$	100.00 \$	50,000,000.00 \$	34,042,446.66		
*Amount of stock representing road in Iowa, proportional, \$1,300,061.26.						

MANNER OF PAYMENT FOR CAPITAL STOCK.

REMARKS.	Total cash realized.	Total number of shares.	Cash realized on amount issued during year.	No. of shares issued during year.	Amount of stock held in Iowa, 100 shares.
ISSUED FOR CASH—					
Common	2,551,891.73	52,464			
Preferred	2,038,853.00	20,466			
*ISSUED FOR RE-ORGANIZATION—					
Common		60,531			
Preferred		29,353			
*ISSUED FOR PURCHASE—					
Common		62,800			
Preferred		62,800			
ISSUED AND ON HAND—					
Common		28,438			
Preferred		13,809			
Total	4,314,717.73	340,501			

NOTES TO THE PRECEDING PAGE.

*The Chicago, St. Paul & Minneapolis Railway Company and the North Wisconsin Railway Company were consolidated May 25, 1880, under the title of the Chicago, St. Paul, Minneapolis & Omaha Railway Company. The last named companies stock was issued in exchange for the stock of the first named two companies at the rate of one and one third shares Chicago, St. Paul, Minneapolis & Omaha stock for one share of the other companies stock. The capital stock of the two companies consolidated, was as follows:

CHICAGO, ST. PAUL & MINNEAPOLIS RAILWAY COMPANY—

Common	\$ 4,000,000
Preferred	1,000,000

NORTH WISCONSIN RAILWAY COMPANY—

Common	\$ 1,200,000
Preferred	1,200,000

*The Chicago, St. Paul, Minneapolis & Omaha Railway Company purchased the St. Paul & Sioux City Railroad, May 9, 1881, paying for the same by exchanging its stock for that of the last named company share for share, as follows:

Common	\$ 6,280,000
Preferred	6,280,000

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of author- ized issue.	Amount issued.	Amount outstand- ing.	Cash realized on amount issued.	Date.	INTEREST.		
	Date of is- sue.	When due.						When pay- able.	Amount ac- crued dur- ing year.	Amount mat- ured dur- ing year.
First mortgage	May 1, 1874	1000	\$ 3,000,000.00	\$ 3,000,000.00	\$ 3,000,000.00		May 1, 1874	May 1, 1874	\$ 184,000.00	\$ 184,000.00
First mortgage	June 1, 1880	1000	3,000,000.00	3,000,000.00	3,000,000.00		June 1, 1880	June 1, 1880	48,000.00	48,000.00
First mortgage	July 1, 1878	1000	3,000,000.00	3,000,000.00	3,000,000.00		July 1, 1878	July 1, 1878	10,000.00	10,000.00
First mortgage	July 1, 1879	1000	6,070,000.00	6,070,000.00	6,070,000.00		July 1, 1879	July 1, 1879	264,200.00	264,200.00
First mortgage	June 1, 1878	1000	3,334,900.00	3,334,900.00	3,334,900.00		June 1, 1878	June 1, 1878	22,400.00	22,400.00
Consolidated mortgage	June 1, 1880	1000	3,708,000.00	3,708,000.00	3,708,000.00		June 1, 1880	June 1, 1880	784,000.00	784,000.00
Grand total			\$ 23,306,800.00	\$ 23,306,800.00	\$ 23,306,800.00	\$ 9,314,407.00			\$ 1,400,656.00	\$ 1,400,656.00
Amount of funded debt representing road in Iowa (proportional), \$1,320,946.33.										

* Assumed with roads.

In addition to above this company guarantees \$75,000 or one half of the bonds of the Minneapolis Eastern Railway issued in exchange for Chicago, St. Paul & Minneapolis Land Grant Income and Equipment bonds.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstand- ing.	INTEREST.	
			Amount ac- crued dur- ing year.	Amount mat- ured dur- ing year.
Mortgage bonds	\$ 23,306,800.00	\$ 23,306,800.00	\$ 1,400,656.00	\$ 1,400,656.00
Total	\$ 23,306,800.00	\$ 23,306,800.00	\$ 1,400,656.00	\$ 1,400,656.00

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 1,742,240.08
Bills receivable	6,120.00
Due from agents	166,710.61
Net traffic balances due from other companies	26,302.02
Due from solvent companies and individuals	880,080.80
Other cash assets *	32,190.25
Total	\$ 2,804,278.26

* Materials and supplies on hand, \$700,737.01.

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Audited vouchers and accounts	\$ 227,500.04
Wages and salaries	230,285.36
Dividends not called for (Payable in July, 1890)	225,000.00
Matured interest coupons unpaid	75,420.00
Rentals due July 1	7,628.58
Balance—cash assets	2,020,248.08
Total	\$ 2,804,278.26

RECAPITULATION.
FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To Railroads.	To other Properties.	Miles.	Amount.	
Capital stock	\$ 34,000,126.66	\$ 34,000,126.66		1,310.32	\$ 25,982.13	
Bonds	25,300,800.00	25,300,800.00		1,310.32	17,833.07	
Total	\$ 59,346,926.66	\$ 59,346,926.66		1,310.32	\$ 43,815.20	

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	CAPITAL STOCK.	FUNDED DEBT.	CURRENT LIABILITIES.	TOTAL.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Chicago, St. Paul, Minneapolis & Omaha Railway	\$ 34,000,126.66	\$ 25,300,800.00	\$ 75,020.18	\$ 59,375,946.84	1,310.32	\$ 44,436.60
Superior Short Line Railway	600.00		415,867.33	416,467.33	8.28	60,285.01
Superior Short Line of Minn.	600.00		397,220.82	397,820.82	2.67	133,015.32
Eau Claire Railway	50,000.00			50,000.00	2.74	18,248.18
Grand total	\$ 34,101,226.66	\$ 25,300,800.00	\$ 1,568,107.33	\$ 59,966,133.99	1,324.14	\$ 44,692.29
Proportional for Iowa	1,056,061.28	1,320,946.30	44,995.20	2,812,003.03	74.33	\$ 44,436.60

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1888.	Total cost to June 30, 1890.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Not included in operating expenses.			
CONSTRUCTION—						
Right of way			\$ 46,169.22			
Fences, etc.			\$ 52,651.74			
Bridges and trestles			\$ 87,407.05			
Buildings, furniture and fixtures			\$ 40,858.83			
Engineering expenses			\$ 7,190.08			
Discount on securities purchased			\$ 63.08			
Telegraph line			\$ 11.28			
Sidings and yard extensions			\$ 79,168.01			
Terminal facilities and elevators			\$ 4,960.72			
Road built by contract			\$ 137,988.25			
Other items			\$ 10,480.57			
Total construction			\$ 476,482.21			
EQUIPMENT—						
Locomotives			\$ 5,123.78			
Freight cars			\$ 91,235.44			
Floating equipment			\$ 225.00			
Total equipment			\$ 96,484.22			
Grand total cost construction, equipment, etc.			\$ 572,966.43	\$ 56,174,850.54	\$ 96,207,702.51	\$ 43,271.00
Total cost construction, equipment, etc.—State of Iowa (proportioned on mileage basis)					\$ 3,225,833.05	\$ 43,271.00

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 6,768,784.09
Less operating expenses.....	4,647,802.56
Income from operation.....	\$ 2,120,981.53
Interest on bonds owned.....	5,225.00
Dividends on stocks owned.....	4,300.00
Miscellaneous income, less expenses.....	768,207.15
Income from other sources.....	\$ 777,632.15
Total income.....	\$ 3,898,530.68
DEDUCTIONS FROM INCOME—	
Interest on funded debt (accrued).....	\$ 1,400,656.00
Taxes.....	249,692.59
Taxes paid in Iowa.....	321,835.44
Total deduction from income.....	\$ 1,972,184.03
Net income.....	\$ 1,926,346.65
Dividends, four per cent, preferred stock.....	\$ 450,972.00
Loss in operating Menomonic Railway.....	8,608.90
Total.....	\$ 459,580.90
Surplus from operations of year ending June 30, 1890.....	\$ 780,324.19
Surplus on June 30, 1889.....	5,301,682.58
Surplus on June 30, 1890.....	\$ 6,082,006.77

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of repayments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 147,883.04		
Less repayments:			
Tickets redeemed.....		\$ 54.57	
Excess fares refunded.....		552.43	
Other repayments.....		4,848.28	
Total deductions.....		\$ 5,455.28	
Total passenger revenue.....			\$ 142,427.76
Mall.....			15,707.16
Express.....			7,215.34
Extra baggage, storage, etc.....			3,294.88
Total passenger earnings.....			\$ 168,645.14
FREIGHT—			
Freight revenue.....	\$ 471,133.44		
Less repayments:			
Overcharge to shippers.....		\$ 9,325.07	
Other repayments.....		9,945.51	
Total deductions.....		\$ 19,270.58	
Total freight revenue.....			451,862.86
Other items.....			70.91
Total freight earnings.....			\$ 451,933.77
Total passenger and freight earnings.....			\$ 620,611.81
OTHER EARNINGS FROM OPERATION—			
Switching charges—balance.....			3,318.06
Rentals not otherwise provided for.....			1,543.50
Total other earnings.....			\$ 4,861.56
Total gross earnings from operation, Iowa.....			\$ 625,475.37
Total gross earnings from operation, entire line.....			\$ 6,768,784.09

BONDS OWNED.

NAME.	Total amount held.	Rate.	Income or interest received.
Minnesota Transfer Railway, 1st mortgage bonds.	\$ 100,000.00	.05	\$ 5,000.00
Total			

STOCKS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.
St. Paul Union Depot Company's stock	70,000.00	.06	\$ 4,200.00
Minneapolis Transfer Railway Company's stock	7,000.00		
Lake Superior Terminal & Transfer Railway Company's stock	15,700.00		
St. Paul Union Depot Company's stock	25,000.00		
St. Paul Union Depot Company's stock	10,000.00		
Minneapolis Eastern Railway Company's stock	100,000.00		
Total	\$ 137,700.00		\$ 4,200.00

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
Tracks	Omaha to Blair	Fremont, Elkhorn & Missouri Valley Railroad	\$ 20,448.63	
	Sioux to Norfolk	Omaha & Republican Valley Railroad	32,500.12	
	West Superior, Wisconsin	Northern Pacific Railroad	2,129.72	
	Rice's Point (Duluth)	Eastern Railway of Minnesota	746.06	
Total				\$ 55,824.53
Terminals	Worthington	Rurlington, Cedar Rapids & Northern Railway	\$ 312.20	
	Elmore	Chicago & Northwestern Railway	870.54	
	Eau Claire	Wisconsin Central Railroad Company	450.00	
	Omaha	Missouri Pacific Railway	1,200.00	
Total				2,832.74
Grand total rentals received				\$ 58,657.27

MISCELLANEOUS INCOME.

ITEM.	GROSS INCOME.	LESS EXPENSES.	NET MISCELLANEOUS INCOME.
Land grants (net proceeds of sales)			\$ 702,673.21
Interest and exchange			65,531.94
Total			\$ 768,205.15

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 237,905.37	\$ 373,676.56	\$ 611,581.93
Renewals of rails.....	161,250.80	146,545.44	307,796.24
Renewals of ties.....	77,213.93	121,979.50	199,193.43
Repairs of bridges and culverts.....	54,806.46	85,911.41	140,717.87
Repairs of fences, road-crossings, signs and cattle guards.....	9,348.41	14,881.48	24,229.89
Repairs of buildings.....	39,542.06	62,108.49	101,650.55
Repairs of docks and wharves.....	34.92	54.85	89.77
Repairs of telegraph.....	3,311.31	5,261.06	8,572.37
Total.....	\$ 515,352.28	\$ 809,469.79	\$ 1,324,822.07
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 57,404.88	\$ 209,433.37	\$ 266,838.25
Repairs and renewals of passenger cars.....	94,674.71	—	94,674.71
Repairs and renewals of freight cars.....	—	273,849.23	273,849.23
Shop machinery, tools, etc.....	8,574.77	13,925.41	22,500.18
Total.....	\$ 160,754.36	\$ 487,809.01	\$ 648,563.37
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and roundhouse-men.....	\$ 174,750.89	\$ 274,480.18	\$ 449,231.07
Fuel for locomotives.....	240,922.75	378,415.03	619,337.78
Water-supply for locomotives.....	11,967.83	18,797.79	30,765.61
All other supplies for locomotives.....	9,747.11	15,369.72	25,116.83
Wages of other trainmen.....	69,891.31	228,108.25	298,000.56
All other train supplies.....	26,382.95	18,659.48	45,042.43
Wages of switchmen, flagmen and watchmen.....	51,391.19	80,672.72	132,063.91
Expenses of telegraph, including train dispatchers and operators.....	33,350.73	52,235.73	85,586.46
Wages of station agents, clerks and laborers.....	144,712.31	227,258.77	371,971.08
Station supplies.....	8,372.88	13,151.24	21,524.12
Loss and damage.....	12,276.47	19,282.57	31,559.04
Injuries to persons.....	15,582.24	31,563.80	47,146.04
Total.....	\$ 829,377.95	\$ 1,357,807.18	\$ 2,187,185.13
GENERAL EXPENSES—			
Salaries of officers.....	\$ 39,835.86	\$ 46,893.00	\$ 86,728.86
Salaries of clerks.....	33,219.70	52,178.00	85,397.70
General office expenses and supplies.....	9,628.73	13,133.78	22,762.51
Agencies, including salaries and rent.....	29,389.63	32,023.87	61,413.50
Advertising.....	5,539.51	8,229.68	13,769.19
Commissions.....	17,388.28	—	17,388.28
Insurance.....	4,638.16	7,794.25	12,432.41
Expense of fast freight lines.....	—	1,153.12	1,153.12
Expense of traffic associations.....	9,847.00	9,183.84	19,030.84
Expense of stock yards and elevators.....	—	1,755.00	1,755.00
Rents for tracks, yards and terminals.....	24,281.80	54,317.92	78,599.72
Rentals not otherwise provided for.....	7,837.66	11,096.42	18,934.08
Legal expenses.....	16,563.63	16,495.47	33,059.10
Stationery and printing.....	19,786.30	31,078.22	50,864.52
Total.....	\$ 198,904.72	\$ 288,156.27	\$ 487,060.99
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 515,352.28	\$ 809,469.79	\$ 1,324,822.07
Maintenance of equipment.....	160,754.36	487,809.01	648,563.37
Conducting transportation.....	829,377.95	1,357,807.18	2,187,185.13
General expenses.....	198,904.72	288,156.27	487,060.99
Grand total.....	\$ 1,704,479.31	\$ 2,943,383.25	\$ 4,647,862.56
Percentage of expenses to earnings—entire line.....	88.31	62.31	68.67

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
OPERATING EXPENSES—STATE OF IOWA—(Proportional)			
Maintenance of way and structures.....	\$ 47,618.55	\$ 74,704.18	\$ 122,322.73
Maintenance of equipment.....	14,853.70	45,081.87	59,935.57
Conducting transportation.....	76,604.52	123,466.93	200,071.45
General expenses.....	18,287.11	26,625.04	44,912.15
Total.....	\$ 157,463.88	\$ 271,968.62	\$ 429,432.50
Percentage of expenses to earnings—Iowa (Proportional).....	88.31	62.31	68.67
Operating expenses per train mile—Iowa.....			1.07

Proportion of operating expenses for Iowa, earnings basis, 9.24 per cent.

FENCING IN IOWA.

Miles of fencing on road in Iowa.....	140.50
Miles of unfenced road in Iowa.....	None.
Average cost per mile of fencing.....	\$ 192.00
Total cost of the same.....	26,976.00
Miles of new fencing built during year in Iowa.....	20

RENTALS PAID.

RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESCRIPTION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
Tracks.....	St. Paul to Minneapolis. Le Mars to Sioux City. Merriam Junction to Minneapolis.	Great Northern Railway line. Illinois Central Railroad. Minneapolis & St. Louis Railway.	\$ 22,660.56 11,098.53 12,719.85	\$ 46,511.93
Total.....			\$ 3,555.84 36,831.61	\$ 42,387.45
Terminals.....	St. Paul Union Depot. Minneapolis Union Depot.	St. Paul Union Depot Company. Minneapolis Union Railway Company.		\$ 88,899.38
Total.....				\$ 88,899.38
Total rentals.....				
Grand total rentals paid.....				

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1899.	Total June 30, 1900.	YEAR ENDING JUNE 30, 1900.	
			Increase.	Decrease.
Cost of road.....	\$ 50,174,856.54	\$ 50,707,502.31	\$ 532,645.97	
Cost of equipment.....	101,000.00	100,000.00	8,000.00	
Bonds of other companies owned.....	100,700.00	100,700.00		
Stocks of other companies owned.....	2,623,126.04	2,804,078.26	181,132.22	
Cash and current assets.....				
OTHER ASSETS:				
Material and supplies.....	729,575.06	700,757.61		28,818.05
Grand total.....	\$ 50,738,257.64	\$ 60,431,237.78	\$ 692,980.14	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1899.	Total June 30, 1900.	YEAR ENDING JUNE 30, 1900.	
			Increase.	Decrease.
Capital stock.....	\$ 34,050,156.66	\$ 34,050,156.66		
Less stock owned by company.....	29,819,466.00	29,819,340.00		119.98
Funded debt.....	23,306,600.00	23,306,800.00		
Current liabilities.....	729,298.46	765,930.18	46,731.72	
Accrued interest on funded debt not yet payable.....	186,385.00	186,385.00		
Accrued taxes not yet payable.....	171,806.79	171,605.01		201.60
Land grants.....	153,824.50	70.80		153,754.10
Profit and loss.....	5,301,682.58	6,082,006.77	780,324.19	
Grand total.....	\$ 50,738,257.64	\$ 60,431,237.78	\$ 692,980.14	

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

American Express Company. The railway company transport in cars attached to its passenger trains each way daily upon its lines, in the States of Wisconsin, Minnesota, Iowa and South Dakota, the messengers, safes, and freight of the express company; also such persons as it becomes necessary to send over the road upon the business of the express company. The express company to transport and convey all money and valuable packages, the property of the railway company, and deliver same at all proper places of delivery on the line of the road or at the terminus thereof. The express company to pay for the services rendered upon local merchandise 1½ first class freight rate per 100 pounds; upon local produce, first class freight rate per 100 pounds; upon all through and foreign business, first class freight rate per 100 pounds. It is provided that the aggregate payments of the rates specified shall not be less than \$300 per day.

MAILS.

This company carries U. S. mail. Compensation fixed by U. S. Post-office Department. There are no contracts.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

The Pullman Palace Car Company runs sleeping cars on this company's railway; the railway company paying the car company the sum of three cents per car per mile run.

OTHER RAILWAY COMPANIES.

This company leases from the Illinois Central Railroad Company the joint use of 25.20 miles of track, between LeMars and Sioux City, paying therefor \$10,800.00 per annum, and proportion of maintenance based on wheelage.

This company has trackage rights over the Sioux City bridge, paying therefor on a sliding scale per 100 pounds of freight, baggage, etc., and 25 cents per passenger.

TELEGRAPH COMPANIES.

The Western Union Telegraph Company owns one half of all telegraph lines on this company's right of way. The cost of repairs, maintenance, etc., is proportioned as follows: The telegraph company furnishes all the material necessary and the railway company the labor. Each company pays one half cost of all the instruments used. The railway company receives and transmits at all its telegraph offices, when the wires are not occupied by its own business, all messages, commercial business, or business for the public, collecting therefor the usual rates fixed by the telegraph company, and paying the proceeds to the telegraph company. The telegraph company furnishes all the necessary main and local batteries and all the books and blanks required for commercial business, and receives and transmits messages of the railway company at all its stations free of charge, and all business messages upon the affairs of the railway company over any of its lines, wherever situated, in the order of their receipt, to the amount of \$2,500.00 per annum, at regular tariff rates.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.			Amount of mortgage per mile of line.	What equipment mortgaged.	What in- come mortgaged.	What security mortgaged.
	FROM—	TO—	MILES.				
Mortgage bonds	Elroy	Lake St. Croix	17.62	\$17,787.91			
	Merrillan	Nellsville	14.00	17,787.91			
	Hudson	River Falls	12.30	17,787.91			
	East St. Paul	Stillwater and L. St. C's	20.96	17,787.91			
	South Stillwater	Lake St. Croix	5.00	17,787.91			
	North Wisconsin Junction	Bayfield	178.38	17,787.91			
	Eau Claire	Chicago Junction	70.72	17,787.91			
	Superior Junction	Superior	60.43	17,787.91			
	St. Paul	Le Mars	246.00	17,787.91			
	Lake Crystal	Elmore	44.00	17,787.91			
	Heron Lake	Pipestone	56.00	17,787.91			
	Worthington	Salem	98.00	17,787.91			
	Laverne	Douglas	28.00	17,787.91			
	Omaha	Coburn Junction	115.00	17,787.91			
	Covington	Ponca	35.00	17,787.91			
	Emerson	Norfolk	35.00	17,787.91			
	Waukegan	Hartington	46.16	17,787.91			
	River Falls	Ellsworth	33.76	17,787.91			
	Ashtland Junction	Ashland	13.00	17,787.91			
	Salem	Mitchell	5.60	17,787.91			
	Wayne	Randolph	22.80	17,787.91			
			21.63	17,787.91			

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers.....	10	8,400.00	2.37
General office clerks.....	102	11,068.50	1.70
Station agents.....	17	18,671.22	3.53
Other station men.....	10	10,508.26	2.13
Enginemen.....	12	11,304.04	3.09
Firemen.....	26	15,621.72	1.92
Conductors.....	74	45,286.70	1.96
Other trainmen.....	70	28,902.50	1.70
Machinists.....	11	12,148.48	3.53
Carpenters.....	13	8,614.80	1.83
Other shopmen.....	104	42,118.80	1.30
Section foremen and roadmasters.....	19	12,799.32	2.19
Other trackmen.....	9	5,308.20	1.88
Switchmen, flagmen and watchmen.....	45	23,388.90	1.65
Telegraph operators and dispatchers.....			
All other employees and laborers.....			
Total (including general officers).....	451	\$ 265,402.08	\$ 1.88
Less general officers.....			
Total (excluding general officers)—Iowa.....	451	\$ 265,402.08	\$ 1.88
DISTRIBUTION OF ABOVE—			
General administration.....	Not kept.		
Maintenance of way and structures.....			
Maintenance of equipment.....			
Conducting transportation.....			
Total (including general officers).....			
Less general officers.....			
Total (excluding general officers).....			
Total (including general officers)—entire line.....	4,454	\$ 2,753,048.77	\$ 1.97

PASSENGER, FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

(Proportional.)

PASSENGER TRAFFIC:			
Number of passengers carried earning revenue.....	119,821		
Number of passengers carried one mile.....	5,736,343		
Average distance carried, miles.....	47.87		
Total passenger revenue.....		\$ 142,430.66	
Average amount received from each passenger.....		1.18.870	
Average receipts per passenger per mile.....		.02.483	
Estimated cost of carrying each passenger one mile.....		.02.553	
Passenger earnings per mile of road.....		1.601.01	
Passenger earnings per train-mile.....		1.07.582	
FREIGHT TRAFFIC:			
Number of tons carried of freight earning revenue.....	272,757		
Number of tons carried one mile.....	44,916,785		
Average distance haul of one ton, miles.....	164.76		
Total freight revenue.....		\$ 451,862.86	
Average amount received for each ton of freight.....		1.65.065	
Average receipts per ton per mile.....		.01.000	
Estimated cost of carrying one ton one mile.....		.00.627	
Freight earnings per mile of road.....		4.530.66	
Freight earnings per train mile.....		1.83.865	

PASSENGER AND FREIGHT:

Passenger and freight revenue.....	\$ 594,293.52
Passenger and freight revenue per mile of road.....	5.057.83
Passenger and freight earnings.....	620,611.81
Passenger and freight earnings per mile of road.....	6.221.07
Gross earnings from operation.....	625,461.37
Gross earnings from operation per mile of road.....	6.270.20
Expenses.....	429,462.50
Expenses per mile of road.....	4.305.30

TRAIN MILEAGE:

Miles run by passenger trains.....	154,204
Miles run by freight trains.....	238,300
Miles run by mixed trains.....	9,984
Total mileage trains earning revenue.....	402,587
Miles run by switching locomotives.....	112,690
Miles run by construction and other trains.....	10,403

Grand total train mileage.....	525,680
Mileage of loaded freight cars—north or east.....	1,921,132
Mileage of loaded freight cars—south or west.....	2,126,320
Mileage of empty freight cars—north or east.....	747,728
Mileage of empty freight cars—south or west.....	580,404
Average number of freight cars in train.....	21.08
Average number of loaded cars in train.....	16.30
Average number of empty cars in train.....	5.38
Average number of tons of freight in train.....	157.47
Average number of tons of freight in each loaded car.....	10.50

SPECIAL QUESTIONS.

- The average amount of tonnage that can be carried on your road in the State by an engine of given weight:
A locomotive weighing 75,000 pounds will haul 625 tons (including dead weight of cars) in Iowa, averaging the different parts of the road and grades, both east and west bound.
- What per cent does the local freight business of Iowa bear to the total freight business of the entire line?
Forty-four one hundredths of one per cent.
- What per cent does the local freight business of Iowa bear to freight originating on your line in Iowa and passing outside the State?
Thirty and thirty-eight one hundredths per cent.
- What per cent does the local freight business of Iowa bear to business originating outside the State and destined to points within the State?
Thirty-four and twenty-two one hundredths per cent.
- What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?
Six and ninety-two one hundredths per cent.
- 15, 16, 17, 18—
In dividing earnings between the several divisions of this company's road a mileage prorata is used.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC:	
Number of passengers carried earning revenue.....	1,394,665
Number of passengers carried one mile.....	66,764,329
Average distance carried, miles.....	47.87
Total passenger revenue.....	\$ 1,637,845.11
Average amount received from each passenger.....	1.18,870
Average receipts per passenger per mile.....	.02,483
Estimated cost of carrying each passenger one mile.....	.02,553
Passenger earnings per mile of road.....	1,380.25
Passenger earnings per train mile.....	1.01,758
FREIGHT TRAFFIC:	
Number of tons carried of freight earning revenue.....	2,847,742
Number of tons carried one mile.....	409,181,621
Average distance haul of one ton, miles.....	164.76
Total freight revenue.....	\$ 4,717,711.77
Average amount received for each ton of freight.....	1.65,065
Average receipts per ton per mile.....	01,006
Estimated cost of carrying one ton one mile.....	.627
Freight earnings per mile of road.....	3,400.28
Freight earnings per train mile.....	1.58,559
PASSENGER AND FREIGHT:	
Passenger and freight revenue.....	\$ 6,375,556.88
Passenger and freight revenue per mile of road.....	4,588.94
Passenger and freight earnings.....	6,654,237.71
Passenger and freight earnings per mile of road.....	4,789.53
Gross earnings from operation.....	6,768,784.09
Gross earnings from operation per mile of road.....	4,871.98
Expenses.....	4,647,862.56
Expenses per mile of road.....	3,345.40
TRAIN MILEAGE:	
Miles run by passenger trains.....	1,791,941
Miles run by freight trains.....	2,662,178
Miles run by mixed trains.....	422,976
Total mileage trains earning revenue.....	4,876,195
Miles run by switching locomotives.....	1,266,324
Miles run by construction and other trains.....	145,898
Grand total train mileage.....	6,288,417
Mileage of loaded freight cars—north or east.....	19,442,595
Mileage of loaded freight cars—south or west.....	24,846,685
Mileage of empty freight cars—north or east.....	9,872,061
Mileage of empty freight cars—south or west.....	4,656,348
Average number of freight cars in train.....	19.06
Average number of loaded cars in train.....	14.35
Average number of empty cars in train.....	4.71
Average number of tons of freight in train.....	157.47
Average number of tons of freight in each loaded car.....	10.59

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting lines, roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain.....	35,481	9,564	45,045	23.61
Flour.....	1,383	1,043	2,396	1.25
Other mill products.....	17,550	32	17,602	9.22
Hay.....	401	326	727	.38
Fruit and vegetables.....	3,000	1,600	5,380	2.82
PRODUCTS OF ANIMALS—				
Live stock.....	21,754	25,500	47,254	24.76
Dressed meats.....	681	465	1,146	.60
Other packing-house products.....	9,130	20	9,150	4.80
Poultry, game and fish.....	76	23	99	.05
Wool.....	471	.....	471	.25
Hides and leather.....	335	250	465	.30
PRODUCTS OF MINES—				
Anthracite coal.....	15	2,063	2,078	1.09
Bituminous coal.....	930	9,299	10,299	5.40
Coke.....	.....	20	20	.01
Ores.....	.....	57	57	.03
Stone, sand, and other like articles.....	231	1,048	1,279	.67
PRODUCTS OF FOREST—				
Lumber.....	3,521	13,271	16,792	8.80
Wood.....	47	35	82	.05
MANUFACTURES—				
Petroleum and other oils.....	924	114	1,038	.54
Sugar.....	82	76	158	.08
Iron, pig and bloom.....	10	114	124	.07
Iron and steel rails.....	.....	45	45	.02
Other castings and machinery.....	246	162	408	.21
Bar and sheet metal.....	95	.....	95	.05
Cement, brick and lime.....	613	1,267	1,880	.99
Agricultural implements.....	293	278	481	.25
Wagons, carriages, tools, etc.....	55	152	207	.11
Wines, liquors and beers.....	360	698	1,037	.54
Household goods and furniture.....	1,858	852	2,710	1.43
MERCHANDISE.....	13,445	3,040	16,494	8.64
MISCELLANEOUS—				
Other commodities not mentioned above.....	3,976	1,719	5,695	2.96
Total tonnage in Iowa.....	117,542	73,272	190,814	100
Total tonnage for entire line.....	2,002,007	749,253	2,841,260	

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	52	52	52	Westinghouse		
Freight.....	157	191	191	97 Westinghouse 4 Am. Steam 15 Am. Steam 8 Westinghouse 1 Eames vacuum		
Switching.....	20	24	24			
Total.....	229	267	267			
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	71	71	71	Westinghouse	71	Miller.
Second-class passenger cars.....	27	27	27	Westinghouse	27	Miller.
Dining cars.....	2	2	2	Westinghouse	2	Miller.
Parlor cars.....	4	4	4		4	Miller.
Baggage, express and postal cars.....	51	51	51		51	Miller.
Other cars in passenger service.....	2	2	2		2	Miller.
Total.....	157	157	157		157	
CARS IN FREIGHT SERVICE—						
Box cars.....	4,969	30	30	Westinghouse	30	Miller.
Flat cars.....	1,223					
Stock cars.....	383					
Coal cars.....	10	834				
Refrigerator cars.....	25	60		Westinghouse	25	Miller.
Other cars.....	25	25	25	Westinghouse	25	Miller.
Total.....	60	7,636	80		82	
CARS IN COMPANY'S SERVICE—						
Derrick cars.....	4					
Gasoline cars.....	108					
Other road cars.....	26					
Rotary steam snow plow.....	1					
Total.....	139					
CARS CONTRIBUTED TO FAST FREIGHT LINE SERVICE.....		470				
Total owned.....		8,631				
Grand total.....		8,631				

MILEAGE.

MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		LINE OF PRO-PRRIETARY COMPANIES.		Line operated under lease.	Line operated under contract, etc.	Line operated under track-ages rights.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.	Main line.	Branches and spurs.					Iron.	Steel.
Miles of single track.....	881.26	425.36	13.62				63.19	1,380.38	215.20	1,175.94
Miles of second track.....	30.70							30.70		30.70
Miles of yard tracks, sidings and spurs.....		296.78						296.78	No fee ord.	
Total mileage operated (all tracks).....	912.05	722.14	13.62				63.19	1,708.00	215.20	1,492.79

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of proprietary companies.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-ages rights.	New line constructed during year.	Total mileage, excluding track-ages rights.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Iowa.....	57.11	17.44						74.55	18.38	81.37
Total mileage operated (single track).....	57.11	17.44						74.55	18.38	81.37

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of proprietary companies.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-ages rights.	New line constructed during year.	Total mileage, excluding track-ages rights.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Iowa.....	57.11	17.44						74.55	18.38	81.37
Total mileage owned (single track).....	57.11	17.44						74.55	18.38	81.37

REPORT OF RAILROAD COMMISSIONERS

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.		
Kind.	Tons.	Weight per yard, lbs.	Average price per ton at distributing point.	Kind.	Number.	Average price at distributing point.
Steel	4,809.25	65	34.10	White Oak	35,421	.61
Total	4,809.25	65		Tamarack	14	.25
				Elm	6,605	.19
				Pine	1,378	.24
				Hemlock	125	.12
				Culls	1,561	.12
				Total	45,102	

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal bituminous.	Cords of wood soft.	Total fuel consumed—tons.	Miles run.	Average lbs. consumed per mile.
Passenger	6,050	220	6,160	195,876	62.89
Freight	11,290	432	11,508	310,657	74.97
Switching	3,712	142	3,781	112,690	67.14
Construction	300	42	321	10,463	61.71
Total	21,352	836	21,770	629,626	69.15
Average cost at distributing point	\$ 2.90.4	\$.94.75			

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling	4	1						
Falling from trains and engines					1		1	
Other causes								
Total	4	1			1		5	

ACCIDENT TO PERSONS.

KIND OF ACCIDENT.	OTHERS.							
	PASSENGERS.		THRESPASSERS.		NOT THRESPASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
At highway crossings								
At stations					1		1	
Other causes						1		1
Total					1	4	5	

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.			ALIGNMENT.			PROFILE.						
FROM—	TO—	MILES.	Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Length of level line		Number.		Sum of ascents—		Aggregate length of descending grades—miles.
						feet.	Number.	feet.	Number.			
Elroy Falls Junction.	Jct. with G. N. R'y, St. Paul.	105.17	200	35.80	130.28	37.52	153	2,562.7	78.71	211	2,702.2	78.02
Elisworth.	St. Paul.	24.82	43	6.02	18.17	3.21	40	740.1	13.79	40	778.1	14.12
Stillwater.	Stillwater.	3.30	5	1.00	1.37	1.37	5	61.2	2.00	5	116.1	3.13
St. Croix Draw Bridge.	Stillwater.	4.53	12	1.70	3.55	3.55	10	288.0	0.10	10	218.0	0.10
Merrill.	Stillwater.	13.37	18	3.03	11.81	3.03	10	288.0	0.10	10	218.0	0.10
West End.	Stillwater.	2.74	0	1.45	1.29	1.29	4	2.7	2.00	4	101.1	2.01
East End.	Stillwater.	70.85	34	13.04	63.91	15.60	97	1,612.3	40.44	94	703.1	23.73
St. Paul.	Chicago Junction.	77	3	37	3.50	3.50	20	17.6	4.3	43	71.54	70.05
St. Paul.	Chicago Junction.	178.24	204	37.65	140.59	33.75	203	2,102.0	71.54	170	2,728.1	70.05
St. Paul.	Chicago Junction.	4.26	5	4.00	3.50	3.50	3	68.5	1.97	3	51.5	1.98
St. Paul.	Chicago Junction.	1.21	0	1.14	40.41	40.41	43	512.5	10.69	60	97.0	20.07
St. Paul.	Chicago Junction.	0.30	0	1.51	4.70	4.70	5	22.0	1.53	9	60.0	2.27
St. Paul.	Chicago Junction.	2.00	5	4.1	2.10	2.10	3	2.2	1.10	10	16.5	4.0
St. Paul.	Chicago Junction.	1.40	3	2.1	37	37	2	6.0	4.7	3	10.0	4.3
St. Paul.	Chicago Junction.	243.70	183	44.18	199.58	82.49	240	2,777.5	86.78	200	1,546.8	74.40
St. Paul.	Chicago Junction.	43.48	23	4.90	35.26	13.95	54	429.2	10.84	45	200.5	10.58
St. Paul.	Chicago Junction.	53.10	44	7.95	47.13	13.15	108	863.5	24.15	73	308.0	13.90
St. Paul.	Chicago Junction.	38.00	14	3.43	33.57	11.05	6	38.0	1.72	31	200.0	14.33
St. Paul.	Chicago Junction.	130.73	97	29.41	107.24	34.10	122	1,022.0	43.03	177	1,792.7	51.60
St. Paul.	Chicago Junction.	130.63	148	34.19	90.55	32.37	110	1,022.0	43.03	177	1,792.7	51.60
St. Paul.	Chicago Junction.	15.33	36	4.12	12.21	6.30	40	176.6	6.80	21	1,883.0	3.13
St. Paul.	Chicago Junction.	46.40	51	9.75	30.75	12.65	40	347.9	20.83	43	430.1	13.00
St. Paul.	Chicago Junction.	33.70	10	3.47	30.20	7.17	20	231.7	17.27	20	911.5	0.12
St. Paul.	Chicago Junction.	21.64	8	1.46	20.17	4.71	44	352.5	13.95	10	134.0	2.97
St. Paul.	Chicago Junction.	2.45	5	1.70	1.55	64	7	6.0	38.2	38	18.2	1.23
Missouri River Transfer.		1,324.14	1,274	344.60	1,070.54	311.46	1,381	15,102.6	301.71	1,022	15,006.9	491.37
Total.												

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Wooden.	2	60	60	120
Total.	2	60	60	120
TRESTLES.	130	8	552	7,344

GAUGE OF TRACK—

Four feet, eight and one half inches.

TELEGRAPH.

Miles of line, 98.63; miles of wire, 342.28; operated by this company; one-half owned by railway company and one-half by Western Union Telegraph Company.

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars:

Anglo-American Refrigerator Car Co.	Laekawana Line.
Armour & Co.	Live Poultry Transportation Co.
American Refrigerator Transit Co.	Menasha Wooden Ware Co.
American Live Stock Transportation Co.	Merriam & Morgan P. Co.
American Live Stock Commission Co.	Mattson Manufacturing Co.
Ames Coal Transportation Co.	Merchants Despatch Transportat'n Line.
Armour Cudahy Refrigerator Line.	Midland Line.
Ames Palace Horse Car Co.	Michigan Salt Line.
A. T. Thatcher.	National Despatch Line.
Barrett & Barrett.	Nelson Morris Refrigerator Line.
Burton Stock Co.	Nickel Plate Line.
Blue Line.	Northwestern Manufacturing Car Co.
Chicago Refrigerator Car Co.	Northwestern Car Trust Co.
Canadian Pacific Despatch.	National Oil Co.
Creamery Package Manufacturing Co.	National Linseed Oil Co.
California Fruit Transportation Co.	Pullman Palace Car Co.
C. R. Havens & Co.	Peerless Tank Line.
Columbus Buggy Co.	P. C. Hanford Oil Co.
Canada Southern Line.	Pfeiffer Stone Co.
Commercial Express Line.	Pittsburgh & Toledo Despatch.
Canda Cattle Car Co.	Paragon Refining Co.
Crocker Chair Co.	Red Line.
Gold Blast Transportation Co.	Railway Clearing House Association.
Consolidated Tank Line.	Swift Refrigerator Line.
Empire Line.	St. Louis Refrigerator Car Co.
Erie Despatch.	Silberhorn Co.
Excelsior Oil Co.	Streets Stable Car Line.
Great Eastern Line.	Standard Oil Co.
Globe Refining Co.	Sheboygan Chair Co.
Goodell Refrigerator Car Co.	Samuel Cupples Woodenware Co.
Goodell California Fruit line.	St. Charles Co.
Hicks Stock Car Co.	Southern Iron Car Line.
Illinois Steel Co.	Union Line.

J. I. Case Threshing Machine Co.
J. W. Ellsworth & Co.
Kansas City Refrigerator Car Co.
Kansas City Dressed Beef Line.
Keystone Palace Horse Car Co.

Wagner Palace Car Co.
W. P. Bend.
Washington Refining Co.
White Line.
West Stone Line.

SPECIAL QUESTIONS.

What provision, if any, has been made by this road for the payment of its funded debt?

By the terms of mortgage securing consolidated mortgage bonds, those bonds can be issued to retire all the other bonds at maturity.

Name all the associations to which this road is a party, whose object is the regulation or control of passenger and freight traffic?

Western Passenger Association, Western Freight Association.

Name all the companies commonly called fast freight lines of which this road is a member or which operate over this road.

Commercial Express Line, Blue Line, Canada Southern Line, Nickle Plate Line, Red Line.

STATE OF MINNESOTA, ss.
COUNTY OF RAMSEY.

We, the undersigned, E. W. Winter, General Manager, and L. A. Robinson, Auditor, of the Chicago, St. Paul, Minneapolis & Omaha Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

E. W. WINTER,
General Manager.

L. A. ROBINSON,
Auditor.

Subscribed and sworn to before me this 12th day of November, 1890.

[SEAL.]

S. L. PERRIN,
Notary Public.

ANNUAL REPORT

OF THE

CHICAGO, FT. MADISON & DES MOINES RAILWAY CO.,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
Page 7. Give the names of your attorneys in Iowa.
Superintendents for Iowa.
Division superintendents for Iowa.
Page 11. Total mileage operated in Iowa.
Page 13. Total mileage in Iowa.
Page 17. 1—Amount of stock issued for dividends on earnings.
2—Amount of stock per mile of road.
3—Amount of stock representing road in Iowa.
4—Amount of stock held in Iowa.
Page 19. Amount of funded debt representing road in Iowa.
Page 27. Grand total for Iowa.
Page 33. Taxes paid in Iowa.
Page 45. 1—Operating expenses per mile of road.
2—Operating expenses per train mile.
3—Proportion of operating expenses and taxes for Iowa.
4—Percentage of expenses to earnings.
5—Net earnings per train mile.
6—Percentage of earnings to stock and debt.
7—Percentage of earnings to cost of road and equipment.
8—Surplus at the commencement of the year.
9—Surplus at the close of the year.
10—Amount of its own stock owned by the company.
Page 49. Fencing in Iowa.
1—How many miles of fencing on your road in Iowa?
2—How many miles of unfenced road in Iowa?
3—What is the average cost per mile of fencing?
4—What is the total cost of the same?
5—How many miles of new fencing built during the year?

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names of and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890.

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890.

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Tonnage crossing Missouri river bridge at.....for the year ending June 30, 1890.

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Page 66. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings. Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANT.

Page 78. 1—State the number of acres of land your company has already received from the congressional grants.

2—State the number of acres yet to inure to your company from congressional grants.

3—State the average price at which these lands have been sold or contracted by the company.

4—State the number of acres sold.

5—State the amount received from sales.

6—State the amount unpaid on outstanding contracts.

7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.

8—State the amount expended in sale and management of lands.

9—State the amount of taxes paid on lands.

10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.

11—The cost and actual present cash value of road and equipment including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business.

Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?

2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.

3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.

4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

HISTORY.

Name of common carrier making this report:

The Chicago, Ft. Madison & Des Moines Railway Company.

Date of organization:

March 21, 1890.

Under laws of what Government, State or Territory organized? If more than one name all. Give reference to each statute and all amendments thereof:

Under laws of the State of Iowa.

The Fort Madison & Northwestern Railway was sold under foreclosure in March, 1890, and was purchased by Willard T. Block, who was never identified with the old company, nor interested in its securities, directly or indirectly.

In April the purchaser took possession of the property and transferred it to the Chicago, Ft. Madison & Des Moines Railway Company, a corporation organized under the laws of the State of Iowa for the purpose of purchasing and operating the road.

The new company found the property in unfit condition to operate successfully, but in the purchase of the road had in contemplation the change to standard gauge and first class improvement, hence at once commenced work with this end in view.

The road is now being graded, bridges rebuilt, where necessary, and, where not, substantially repaired; large quantities of new ties are being put in, so as to be ready at the earliest practicable date for standard steel rails. If the road should not be fully completed for standard gauge during 1890, it will be put in a safe and proper condition to operate as a narrow gauge until the following spring, when it is the intention of the owners to perfect the standard gauge, and supply good equipment for the operation of the road.

A mixed train, running nine miles an hour, was put on, and what business offered was taken care of, with results as shown hereafter in this report.

No bonds or indebtedness of any nature is on the property, the stockholders advancing what money is necessary for the reconstruction of the property.

ORGANIZATION.

NAME OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Willard T. Block	185 Dearborn St., Chicago	December 1, 1893.
E. S. Conway	State and Adams St., Chicago	December 1, 1893.
D. B. Dewey	185 Dearborn St., Chicago	December 1, 1893.
Buren E. Sherman	Waterloo, Iowa	December 1, 1890.
A. E. Whitney	St. Paul, Minn.	December 1, 1890.
William P. Scott	Cedar Rapids, Iowa	December 1, 1892.
Frank A. Seymour	St. Paul, Minn.	December 1, 1892.
Samuel Atlee	Ft. Madison, Iowa	December 1, 1891.
E. H. Sklauer	Birmingham, Iowa	December 1, 1891.

Total number of stockholders at date of last election:
Eleven.

Give post-office address of general office:
Chicago, Ill., 185 Dearborn street.

Give post-office address of operating office:
Ft. Madison, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the Board	D. B. Dewey	Chicago, Illinois.
President	Willard T. Block	Chicago, Illinois.
Vice-President	E. S. Conway	Chicago, Illinois.
Secretary	Isaac U. Whettam	Cedar Rapids, Iowa.
Treasurer	E. C. Long	St. Paul, Minnesota.
General Solicitor	Jesse A. Baldwin	Chicago, Illinois.
Attorney, or General Counsel	J. H. Anderson	Keokuk, Iowa.
Auditor	George H. Simmons	Chicago, Illinois.
Assistant Auditor	J. W. Campbell	Ft. Madison, Iowa.
General Manager	W. T. Block	Chicago, Illinois.
Chief Engineer	C. W. F. Morris	Ft. Madison, Iowa.
General Superintendent	William P. Scott	Ft. Madison, Iowa.
Traffic Manager	W. T. Block	Chicago, Illinois.
Asst. General Freight Agent	J. W. Campbell	Ft. Madison, Iowa.
Asst. General Passenger Agent	J. W. Campbell	Ft. Madison, Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.		Collett.
	FROM—	TO—	
Chicago, Fort Madison & Des Moines Railway	Ft. Madison		

Miles of line
for each
road
named.

45

Miles of line
for each
class of
roads
named.

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK— Common	50,000 \$	100.00 \$	5,000,000.00 \$	40,000.00 \$		
Total	50,000 \$	100.00 \$	5,000,000.00 \$	40,000.00 \$		

MANNER OF PAYMENT FOR CAPITAL STOCK.

Number of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized.
Issued for purchase of road		400 \$	40,000.00
Total		400 \$	40,000.00

REMARKS.

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash.....	\$ 1,319.55
Due from agents.....	147.29
Net traffic balances due from other companies.....	305.06
Due from solvent companies and individuals.....	508.81
Balance—current liabilities.....	67,778.22
Total.....	\$ 70,058.93

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Loans and bills payable.....	\$ 68,000.00
Audited vouchers and accounts.....	751.19
Wages and salaries.....	1,307.74
Total.....	\$ 70,058.93

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	TOTAL AMOUNT OUTSTANDING.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To railroads.	To other properties.	Miles.	Amount.	
Capital stock.....	\$ 40,000.00	\$ 40,000.00				
Total.....	\$ 40,000.00	\$ 40,000.00				

COST OF ROAD, EQUIPMENT AND PERMANENT AND PERMANENT IMPROVEMENTS.

The road being in hands of construction company only three months, very little was accomplished, and no detail of expenses during that period can at present be arrived at, nor till work of reconstruction is completed. In the comparative general balance sheet is given a statement of cost of road and equipment to June 30, 1890, as near as same can be arrived at, for reasons above given.

INCOME ACCOUNT.

Gross earnings from operation.....	\$	5,732.32	
Less operating expenses.....		6,166.18	
Deficit.....	\$		433.86

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of re-payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 865.35		
Total passenger revenue.....			\$ 865.35
Mall.....			482.20
Express.....			90.91
Other items.....			10.00
Total passenger earnings.....			\$ 1,448.46
FREIGHT—			
Freight revenue.....	\$ 4,283.86		
Total freight revenue.....			\$ 4,283.86
Total passenger and freight earnings.....			\$ 5,732.32
Total gross earnings from operation, Iowa.....			\$ 5,732.32

OPERATING EXPENSES

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 72.91	\$ 188.74	\$ 261.65
Renewals of ties.....	590.04	1,560.05	2,080.09
Repairs of bridges and culverts.....	13.47	40.42	53.89
Repairs of buildings.....	11.06	34.96	46.02
Other expenses.....	.24	.69	.93
Total.....	\$ 608.32	\$ 1,824.86	\$ 2,433.21
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	54.64	163.93	218.57
Repairs and renewals of freight cars.....	58.90	178.09	236.99
Total.....	\$ 113.54	\$ 342.02	\$ 454.16
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and round-housemen.....	70.13	210.40	280.53
Fuel for locomotives.....	109.52	328.57	438.09
Water-supply for locomotives.....	5.20	15.86	21.06
All other supplies for locomotives.....	10.98	32.93	43.91
Wages of other trainmen.....	109.04	327.12	436.16
All other train supplies.....	1.90	5.96	7.86
Expense of telegraph, including train dispatchers and operators.....	.20	.00	.20
Wages of station agents, clerks and laborers.....	144.39	433.17	577.56
Station supplies.....	62.86	188.50	251.36
Other expenses.....	1.22	3.65	4.87
Total.....	\$ 515.72	\$ 1,547.17	\$ 2,062.89
GENERAL EXPENSES—			
Salaries of officers.....	197.75	563.25	761.00
Salaries of clerks.....	46.62	139.87	186.49
General office expenses and supplies.....	15.22	45.68	60.90
Legal expenses.....	44.38	133.15	177.53
Stationery and printing.....			
Total.....	\$ 303.97	\$ 911.95	\$ 1,215.92
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	608.32	1,824.86	2,433.21
Maintenance of equipment.....	113.54	342.02	454.16
Conducting transportation.....	515.72	1,547.17	2,062.89
General expenses.....	303.97	911.95	1,215.92
Grand total.....	\$ 1,541.55	\$ 4,624.83	\$ 6,166.18

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road.....		\$ 100,000.00		
Cost of equipment.....		5,000.00		
Cash and current assets.....		2,280.71		
Sundries.....		2,325.10		
Profit and loss.....		452.12		
Grand total.....		\$ 110,058.03		

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Capital stock		\$ 40,000.00		
Current liabilities		70,058.93		
Grand total		\$ 110,058.93		

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

Contract with American Express Company, being a verbal one, giving this company one and one half first class freight rates.

MAILS.

Contract with United States government for carrying mails at \$475.00 per quarter.

PASSENGER AND FREIGHT AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Total passenger revenue	\$ 865.35
Passenger earnings per mile of road	19.23
Passenger earnings per train mile	10.9

FREIGHT TRAFFIC:

Total freight revenue	\$ 4,283.86
Freight earnings per mile of road	95.19.7
Freight earnings per train mile .....	.61

PASSENGER AND FREIGHT:

Passenger and freight revenue	\$ 5,149.21
Passenger and freight revenue per mile of road	114.42.6
Passenger and freight earnings	5,732.32
Passenger and freight earnings per mile of road	127.38
Gross earnings from operation	5,732.32
Gross earnings from operation per mile of road	127.38
Expenses	6,166.18
Expenses per mile of road	137.02

TRAIN MILEAGE:

Miles run by mixed trains	7,020
Total mileage trains earning revenue	7,020

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Fruits and vegetables			35,000	
PRODUCTS OF ANIMALS—				
Poultry, game and fish			15,000	
PRODUCTS OF FOREST—				
Lumber			10,000	
MANUFACTURES—				
Bar and sheet metal			15,000	
MERCHANDISE			20,000	
MISCELLANEOUS—				
Other commodities not mentioned above			5,000	
Total tonnage, entire line			100,000	

During period given, no accounts were kept showing nature of tonnage carried, but accounts are now being opened and future report will cover these items. The tonnage can be approximately given as herewith.

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Freight	3					
Total	3					
CARS IN FREIGHT SERVICE—						
Box cars	16					
Flat cars	25					
Stock cars	10					
Total	51					
CARS IN COMPANY'S SERVICE—						
Caboose cars	1					
Total	1					
Grand total	55					

MILEAGE.

MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-right.	Total mileage operated.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track.....	45.00						45.00			

MILEAGE OF LINE BY STATES AND TERRITORIES.

MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property company.	Line operated under lease.	Line operated under contract, etc.	New line constructed during year.	Total mileage, excluding track-right.	Line operated under track-right.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Iowa.....	45.00						45.00			

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal-bituminous.	Cords of wood-hard.	Cords of wood-soft.	Total fuel consumed.	Miles run.	Average lbs. consumed per mile.
Passenger.....	241			241	7,020	68
Freight.....						
Switching.....						
Construction.....						
Total.....						
Average cost at distributing point.....						

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.	MILES.	ALIGNMENT.			PROFILE.				
		Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Length of level line—miles.	Number.	Sum of ascents—feet.	Aggregate length of ascending grades—miles.	Number.
FROM—	TO—								
Fr. Madison.....	Collett.....	45	7.7	37.3	11	24	530.3	22.00	16
Total.....		45	7.7	37.3	11	24	530.3	22.00	16

Aggregate length of descending grades—miles.	11	24	530.3	22.00	16	24	530.3	22.00	16
Sum of descents—feet.	24	530.3	22.00	16	24	530.3	22.00	16	24

BRIDGES, TRETTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Wooden.....	1	20	20	20
Total.....	1	20	20	20
TRETTLES.....	25	38	504	3,172
OVERHEAD HIGHWAY CROSSINGS—				
Trestles.....				1
Height of lowest above surface of rail, feet.....				15
OVERHEAD RAILWAY CROSSINGS—				
TOTAL.....				1
Height of lowest above surface of rail, feet.....				13.4

STATE OF ILLINOIS, ss.
COUNTY OF COOK, ss.

We, the undersigned, Willard T. Block, President, and Geo. H. Simmons, Auditor, of the Chicago, Ft. Madison & Des Moines Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

WILLIARD T. BLOCK,
President.

GEO. H. SIMMONS,
Auditor.

Subscribed and sworn to before me this 10th day of December, 1890.

[SEAL.]

HANDY H. BOWEN,
Notary Public.

ANNUAL REPORT

OF THE

CROOKED CREEK RAILROAD & COAL COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
Page 7. Give the names of your attorneys in Iowa.
Superintendents for Iowa.
Division superintendents for Iowa.
Page 11. Total mileage operated in Iowa.
Page 13. Total mileage in Iowa.
Page 17. 1—Amount of stock issued for dividends on earnings.
2—Amount of stock per mile of road.
3—Amount of stock representing road in Iowa.
4—Amount of stock held in Iowa.
Page 19. Amount of funded debt representing road in Iowa.
Page 27. Grand total for Iowa.
Page 33. Taxes paid in Iowa.
Page 45. 1—Operating expenses per mile of road.
2—Operating expenses per train mile.
3—Proportion of operating expenses and taxes for Iowa.
4—Percentage of expenses to earnings.
5—Net earnings per train mile.
6—Percentage of earnings to stock and debt.
7—Percentage of earnings to cost of road and equipment.
8—Surplus at the commencement of the year.
9—Surplus at the close of the year.
10—Amount of its own stock owned by the company.
Page 46. Fencing in Iowa.
1—How many miles of fencing on your road in Iowa?
2—How many miles of unfenced road in Iowa?
3—What is the average cost per mile of fencing?
4—What is the total cost of the same?
5—How many miles of new fencing built during the year?

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1890 and 1891:

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890:

East bound, number of tons

West bound, number of tons

Total tons

Tonnage crossing the Missouri river bridge at for the year ending June 30, 1890:

East bound, number of tons

West bound, number of tons

Total tons

Page 66. Under heading "State or Territory" Insert Iowa.

Page 77. Under "Overhead Highway Crossings," Insert overhead farm crossings.

Under "Conduits," Insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

Page 78. 1—State the number of acres of land your company has already received from the congressional grants.

2—State the number of acres yet to enure to your company from congressional grants.

3—State the average price at which these lands have been sold or contracted by the company.

4—State the number of acres sold.

5—State the amount received from sales.

6—State the amount unpaid on outstanding contracts.

7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.

8—State the amount expended in sale and management of lands.

9—State the amount of taxes paid on lands.

10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.

11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business.

Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?

2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.

3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.

4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

HISTORY.

Name of common carrier making this report:

Crooked Creek Railroad & Coal Company.

Date of organization:

November 8th, 1875.

Under laws of what government. State or Territory organized? If more than one, name all. Give reference to each statute and all amendments thereof.

Under the laws of the State of Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
W. C. Wilson	Webster City, Iowa	2d Wednesday in June, 1891.
J. M. Funk	Webster City, Iowa	2d Wednesday in June, 1891.
Mrs. E. L. J. Hanson	Milwaukee, Wis.	2d Wednesday in June, 1891.
C. T. Burnham	Milwaukee, Wis.	2d Wednesday in June, 1891.
John S. Burnham	Milwaukee, Wis.	2d Wednesday in June, 1891.
A. K. Hamilton	Milwaukee, Wis.	2d Wednesday in June, 1891.

Total number of stockholders at date of last election:

7.

Date of last meeting of stockholders for election of directors:

July 26th, 1890.

Give post-office address of general and operating office:

Lehigh, Webster county, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the Board.....	W. C. Willson.....	Lehigh, Iowa.
President.....	W. C. Willson.....	Lehigh, Iowa.
Vice-President.....	Jno. S. Burnham.....	Milwaukee, Wisconsin.
Secretary and Treasurer.....	Jacob M. Funk.....	Webster City, Iowa.
Auditor.....	C. L. Moyer.....	Lehigh, Iowa.
General Manager.....	W. C. Willson.....	Lehigh, Iowa.
General Superintendent.....	Chas. T. Burnham.....	Lehigh, Iowa.
General Freight Agent.....	C. L. Moyer.....	Lehigh, Iowa.
General Passenger Agent.....	F. E. Willson.....	Webster City, Iowa.
General Ticket Agent.....	F. E. Willson.....	Webster City, Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each road named.
	FROM—	TO—		
Crooked Creek Railroad & Coal Company (main line owned).....	Judd, Iowa.	Lehigh, Iowa.	9.7	.....
Webster City & Southwestern Railway (main line operated under lease).....	Border Plains Junction	Webster City, Iowa.	13.7	.....
Total mileage operated.....			23.4	.....

NAME OF ALL COAL, BRIDGE, CANAL, OR OTHER PROPERTIES, THE EARNINGS AND EXPENSES OF WHICH AFFECT THE GENERAL BALANCE SHEET.

NAME.	CHARACTER OF BUSINESS.	TITLE (OWNED, LEASED, ETC.) STATE OR TERRITORY.
Crooked Creek Coal Company.....	Mining Coal	Owned Iowa.

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK— Common	2,350	\$ 100.00		\$ 235,000.00		
Total	2,350	\$ 100.00		\$ 235,000.00		

MANNER OF PAYMENT FOR CAPITAL STOCK.

	No. of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized.	REMARKS.
ISSUED FOR CASH— Common			117		
ISSUED FOR CONSTRUCTION— Common			568		
ISSUED FOR— Coal plant			1,100		
Dividends			435		
Total			2,250		

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$	2,896.85
Total	\$	2,896.85

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Balance—cash assets	\$	2,896.85
Total	\$	2,896.85

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To Railroads.	To other Properties.	Miles.	Amount.	
Capital stock	\$ 225,000.00	\$ 115,000.00	\$ 110,000.00	0.7	\$ 11,835.67	
Total	\$ 225,000.00	\$ 115,000.00	\$ 110,000.00	0.7	\$ 11,835.67	

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	CAPITAL STOCK.	FUNDED DEBT.	CURRENT LIABILITIES.	TOTAL.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Crooked Creek Railroad & Coal Company	\$ 115,000.00				23.2	\$ 4,664.50

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1889.	Total cost to June 30, 1890.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Charged to construction of equipment.			
CONSTRUCTION—						
Right of way	\$	\$	\$	6,065.00		
Grading and bridge and culvert masonry				10,500.00		
Bridges and trestles				28,500.00		
Rails				4,000.00		
Ties				600.00		
Buildings, furniture, and fixtures				500.00		
Engineering expenses				500.00		
Interest during construction						
Total construction				\$ 30,815.00	\$ 30,815.00	\$ 6,166.50
EQUIPMENT—						
Locomotives				12,000.00		
Combination cars				3,120.00		
Coal cars				8,580.00		
Total equipment				\$ 23,700.00	\$ 23,700.00	\$ 2,300.00
Grand total cost construction, equipment, etc				\$ 54,515.00	\$ 54,515.00	\$ 6,466.50

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 21,517.04	
Less operating expenses	17,941.89	
Income from operation	\$ 4,475.15	
Total income.....	\$ 4,475.15	
DEDUCTIONS FROM INCOME—		
Rentals	3,113.53	
Taxes	1,506.43	
Total deductions from income	\$ 4,619.96	
Deficit	\$ 144.81	
Deficit from operations of year ending June 30, 1890	\$ 144.81	
Surplus on June 30, 1880	3,011.66	
Surplus on June 30, 1890	\$ 2,866.85	

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, so- count of re- payments, etc.	Actual earn- ings.
PASSENGER—			
Passenger revenue	\$ 670.04		
Total passenger revenue			\$ 670.04
Mail			732.24
Express			110.00
Total passenger earnings			\$ 1,542.28
FREIGHT—			
Freight revenue	\$ 8,908.71		
Total freight earnings			8,908.71
Total passenger and freight earnings			\$ 10,450.99
OTHER EARNINGS FROM OPERATION—			
Coal			11,066.05
Total other earnings			\$ 11,066.05
Total gross earnings from operation—Iowa			\$ 21,517.04

We run one train a day, and this is a freight train with a combination car, and we make no inducements to encourage passenger traffic.

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway			\$ 1,835.00
Renewals of ties			740.20
Repairs of bridges and culverts			1,762.20
Repairs of fences, road-crossings, signs and cattle guards			70.26
Repairs of buildings			334.74
Total			\$ 4,748.40
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives			\$ 1,181.20
Repairs and renewals of freight cars			101.97
Shop machinery, tools, etc.			103.95
Total			\$ 1,387.12
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and roundhouse- men			\$ 1,806.25
Fuel for locomotives			1,678.30
Water-supply for locomotives			216.00
All other supplies for locomotives			342.53
Wages of other trainmen			900.00
All other train supplies			120.03
Wages of station agents, clerks and laborers ..			1,500.00
Station supplies			80.74
Loss and damage			20.00
Barges, floats, tugs, ferry-boats, expenses of, including wages, fuel and supplies			75.25
Total			\$ 6,808.28
GENERAL EXPENSES—			
Salaries of officers			\$ 2,000.00
Salaries of clerks			1,200.00
General office expenses and supplies			88.30
Insurance			6.00
Legal expenses			400.00
Stationery and printing			141.86
Other general expenses			171.03
Total			\$ 4,008.00
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures			\$ 4,748.40
Maintenance of equipment			1,387.12
Conducting transportation			6,808.28
General expenses			4,008.00
Grand total			\$ 17,041.80
Percentage of expenses to earnings—entire line.	79		

RENTALS PAID.

RENTS PAID FOR LEASE OF ROAD.

NAME OF ROAD.	Interest on bonds guaranteed.	Dividends on stock guaranteed.	Total.	Cash.
Webster City & Southwestern Railway			\$ 3,113.53	\$ 3,113.53
Total rentals			\$ 3,113.53	\$ 3,113.53

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road	\$ 50,815.00	\$ 50,815.00		
Cost of equipment	22,310.00	22,310.00		
Coal plant and lands owned	142,875.00	142,875.00		
Cash and current assets	3,011.66	2,860.85		144.81
Grand total	\$ 218,011.66	\$ 217,860.85		\$ 144.81

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Capital stock	\$ 225,000.00	\$ 225,000.00		
Profit and loss	3,011.66	2,860.85		144.81
Grand total	\$ 228,011.66	\$ 227,860.85		\$ 144.81

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

With the American Express Company to carry their freight between Webster City and Lehigh at \$10.00 per month.

MAILS.

With the U. S. Mail Service to carry mail between Webster City and Lehigh, Webster City and Border Plains, and Webster City and Brushy at \$762.23 per year.

OTHER RAILWAY COMPANIES.

With Webster City & Southwestern Railway Company to operate their road, paying them $\frac{1}{4}$ cents per ton per mile for all freight hauled over their road, and \$400 extra for the mail and express.

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers	12	2,000.00	5.00
General office clerks	4	1,200.00	4.00
Station agents	1	1,500.00	2.50
Other station men	1	900.00	2.25
Engineers	1	480.00	1.60
Firemen	1	540.00	1.80
Conductors	1	420.00	1.40
Other trainmen	1	600.00	2.00
Machinists	1	900.00	1.60
Carpenters	1	780.00	1.25
Other shopmen	1	900.00	1.60
Section foremen	1	780.00	1.25
Other trackmen	1	900.00	1.60
Switchmen, flagmen and watchmen	1	900.00	1.60
Telegraph operators and dispatchers	1	900.00	1.60
All other employees and laborers	1	600.00	2.00
Total (including general officers)—Iowa	14	10,940.00	27.35
Less general officers	1	2,000.00	5.00
Total (excluding general officers)—Iowa	13	8,940.00	21.35
DISTRIBUTION OF ABOVE:			
General administration	1	2,000.00	5.00
Maintenance of way and structures	4	1,200.00	4.00
Maintenance of equipment	2	1,500.00	2.50
Conducting transportation	7	940.00	2.15
Total (including general officers)—Iowa	14	10,940.00	27.35
Less general officers	1	2,000.00	5.00
Total (excluding general officers)—Iowa	13	8,940.00	21.35

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight origina- ting on this road, whole tons.	Freight received from connect- ing roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain	2,185	23	2,185	
Flour	413		413	
Hay	67		67	
Fruit and vegetables				
PRODUCTS OF ANIMALS—				
Live stock	184		184	
Hides and leather	5		5	
Butter and eggs	50		50	
PRODUCTS OF MINES—				
Bituminous coal	45,910		45,910	
Stone, sand, clay and other like articles	2,649		2,649	
PRODUCTS OF FOREST—				
Lumber	28	40	75	
Charcoal	5		5	
Cord wood	83		83	
MANUFACTURES—				
Petroleum and other oils		40	40	
Powder		5	5	
Iron and steel rails	53		53	
Other castings and machinery	10		10	
Household goods and furniture	12	10	22	
MERCHANDISE	15	516	531	
MISCELLANEOUS—				
Other commodities not mentioned above—salt	60		60	
Total tonnage in Iowa	52,727	652	53,379	

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Freight	2	2	2	Hand		
Total	2	2	2			
CARS IN FREIGHT SERVICE—						
Coal cars	10	10	10	Hand		
Other cars	2	2	2	Hand		
Total	12	12	12			
CARS IN COMPANY'S SERVICE—						
Caboose cars	1	1	1	Hand		
Total	1	1	1			
Total owned	13	13	13			
Grand total	13	13	13			

MILEAGE.

MILEAGE OF ROAD OPERATED.

LINE REPRESENTED BY CAPITAL STOCK.	Main line.	Branches and spurs.	Line of propie- tary com- panies.	Line operated under lease.	Line operated under con- tract, etc.	Line operated under track- age rights.	Total mileage, operated.	New line con- structed dur- ing year.	RATE.	Iron.	Steel.
Miles of single track	9.7			10.5			31.2				
Miles of yard track, sidings and spurs .....	.5			.5			1.0				
Total mileage operated (all tracks)	10.2			11.0			21.2				

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW TIES LAID DURING YEAR.

KIND.	Number.	Average price at distribut- ing point.	1,905 \$	.46
Oak and walnut				

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal— bituminous.	Cords of wood— soft.	Total fuel con- sumed—tons.	Miles run.	Average lbs. consumed per mile.
Freight.....	898.1		898.1		
Total.....	898.1		898.1		
Average cost at distributing point.....	2.00				

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.	MILES.	ALIGNMENT.			PROFILE.			
		Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Length of level line —miles.	Ascending grades.	Descending grades.	
						Number.	Sum of descents —feet.	Aggregate length of descending grades—miles.
FROM—	TO—					Number.	Sum of ascents— feet.	Aggregate length of ascending grades—miles.
Judd.....	Lehigh.....	9.7	3.7	6.0	5			
Total.....		9.7	3.7	6.0	5			

CROOKED CREEK RAILROAD & COAL CO.

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES— Wooden.....	1		370	
Total.....	1		370	
TRESTLES.....	14		650	

GAUGE OF TRACK—

Four feet, eight and one half inches, 9.7 miles.

STATE OF IOWA.

COUNTY OF HAMILTON, } ss.

I, the undersigned, W. C. Willson, President of the Crooked Creek Railroad & Coal Company, on my oath do say that the foregoing return has been prepared, under my direction, from the original books, papers, and records of said company; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of my knowledge, information and belief; and I further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

W. C. WILLSON,

President.

Subscribed and sworn to before me this 16th day of December, 1896.

[SEAL.]

GEO. WAMBACH,

Notary Public.

ANNUAL REPORT

OF THE

CLARINDA & ST. LOUIS RAILROAD.

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,
FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
Page 7. Give the names of your attorneys in Iowa.
Superintendents for Iowa.
Division superintendents for Iowa.
Page 11. Total mileage operated in Iowa.
Page 13. Total mileage in Iowa.
Page 17. 1—Amount of stock issued for dividends on earnings.
2—Amount of stock per mile of road.
3—Amount of stock representing road in Iowa.
4—Amount of stock held in Iowa.
Page 19. Amount of funded debt representing road in Iowa.
Page 27. Grand total for Iowa.
Page 33. Taxes paid in Iowa.
Page 45. 1—Operating expenses per mile of road.
2—Operating expenses per train mile.
3—Proportion of operating expenses and taxes for Iowa.
4—Percentage of expenses to earnings.
5—Net earnings per train mile.
6—Percentage of earnings to stock and debt.
7—Percentage of earnings to cost of road and equipment.
8—Surplus at the commencement of the year.
9—Surplus at the close of the year.
10—Amount of its own stock owned by the company.
Page 46. Fencing in Iowa.
1—How many miles of fencing on your road in Iowa?
2—How many miles of unfenced road in Iowa?
3—What is the average cost per mile of fencing?
4—What is the total cost of the same?
5—How many miles of new fencing built during the year?

Page 52 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names of and the following information concerning each station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890.

a—Total receipts of freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent is interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890:

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Tonnage crossing Missouri river bridge at for the year ending June 30, 1890:

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Page 69. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings. Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
 2—State the number of acres yet to enure to your company from congressional grants.
 3—State the average price at which these lands have been sold or contracted by the company.
 4—State the number of acres sold.
 5—State the amount received from sales.
 6—State the amount unpaid on outstanding contracts.
 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
 8—State the amount expended in sale and management of lands.
 9—State the amount of taxes paid on lands.
 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
 11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business.
- Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?
 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.
 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

HISTORY.

Name of common carrier making this report:
 Clarinda & St. Louis Railroad.

If a consolidated company name all the constituent companies. Give reference to charters of each, and all amendments of same:

Built in 1879. Consolidated with Wabash, St. Louis & Pacific Railway in 1880. Passed into possession of Thomas McKissock, receiver, by order of U. S. Court April 15, 1886, and into possession of F. M. Gault, as receiver, April 1, 1888, account death of T. McKissock. Operation discontinued on order of U. S. Court December 19, 1889.

Give post-office address of operating office:
 Council Bluffs, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Receiver.....	F. M. Gault.....	Council Bluffs, Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.		MILES OF LINE FOR EACH ROAD NAMED.	MILES OF LINE FOR EACH ROAD NAMED.	REMARKS.
	FROM—	TO—			
Clarinda & St. Louis R. R., F. M. Gault, Receiver.....	Roseberry, Missouri.....	Clarinda, Iowa.....	21.50		
Total mileage operated in Iowa, 12.50 miles.					
CAPITAL STOCK.					
MANNER OF PAYMENT FOR CAPITAL STOCK.					
	No. of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized.	RECEIVER HAS NO KNOWLEDGE AS TO ISSUE OR PAYMENT OF STOCK.

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	INTEREST.		
	Date of issue.	When due.					Rate.	When payable.	Amount accrued during year.
First mortgage.....					\$ 204,000.00				

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$	105.50
Due from agents		6.47
Balance current liabilities		26,370.12
Total	\$	26,482.09

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Audited vouchers and accounts	\$	11,344.37
Wages and salaries		214.86
Net traffic balances due to other companies		11,400.23
Miscellaneous		3,522.60
Total	\$	26,482.09

INCOME ACCOUNT.

Gross earnings from operation	\$	3,715.95
Less operating expenses		5,886.53
Deficit	\$	2,170.58
DEDUCTIONS FROM INCOME—		
Taxes due and unpaid		8,563.19
Deficit	\$	10,733.76
Deficit on June 30, 1889		15,636.36
Deficit on June 30, 1890	\$	26,370.12
Taxes paid in Iowa, \$3,987.08, for years 1886, '87, '88, '89.		

* EARNINGS FROM OPERATION—ENTIRE LINE.

ITEM.	Total receipts.	Deductions, account of re-payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue	\$ 1,181.40		
Total passenger revenue			\$ 1,183.49
Extra baggage and storage			109.72
Total passenger earnings			\$ 1,293.21
FREIGHT—			
Freight revenue	\$ 2,422.74		
Total freight revenue			2,422.74
Total passenger and freight earnings			\$ 3,715.95
Total gross earnings from operation, entire line			\$ 3,715.95

* No separate account.

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	\$ 121.00	\$ 461.02	\$ 582.02
Renewals of ties	26.35	59.65	105.40
Total	\$ 147.35	\$ 520.67	\$ 668.02
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	28.56	115.65	154.21
Repairs and renewals of freight cars	12.00	45.50	57.50
Total	\$ 40.56	\$ 161.15	\$ 201.71
CONDUCTING TRANSPORTATION—			
Fuel for locomotives	287.00	631.87	\$ 918.87
Water supply for locomotives	14.12	43.38	57.50
All other train supplies	11.82	34.50	46.32
Wages of station agents, clerks and laborers	192.15	575.49	767.64
Car mileage—balance	227.44	662.33	889.77
Loss and damage	108.50	66.38	174.88
Other expenses	4.90	1.20	6.10
Total	\$ 1,017.28	\$ 2,045.01	\$ 3,062.29
GENERAL EXPENSES—			
Salaries of officers	19.50	58.50	78.00
Salaries of clerks	18.75	56.25	75.00
Rental not otherwise provided for	12.75	38.25	51.00
Legal expenses	122.50	307.50	430.00
Stationery and printing	8.80	25.41	34.21
Other general expenses	25.75	77.25	103.00
Total	\$ 208.05	\$ 624.16	\$ 832.21
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	147.35	542.07	689.42
Maintenance of equipment	40.56	161.15	201.71
Conducting transportation	1,017.28	2,045.01	3,062.29
General expenses	208.05	624.16	832.21
Grand total	\$ 1,613.24	\$ 4,372.39	\$ 5,985.63
Percentage of expenses to earnings, entire line	158.00		

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Profit and loss		\$ 26,370.12		
Grand total		\$ 26,370.12		

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1886.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Current liabilities.....		\$ 26,370.12		
Grand total.....		\$ 26,370.12		

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

Pacific Express Company.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.	Miles.	Amount of mortgage per mile of line.
First mortgage.....	From Roseberry, Missouri, to Clarinda, Iowa.....	21.50	\$ 12,270.07

EMPLOYES AND SALARIES—ENTIRE LINE.

(Not kept separately.)

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
Station agents.....	5	\$ 909.77	\$ 1.00
Engineers.....	1	629.06	3.00
Firemen.....	1	450.34	2.00
Conductors.....	1	425.00	2.50
Other trainmen.....	4	343.53	1.00
Section foremen.....	1		1.50
Other trackmen.....	12		1.10
Other trackmen.....	1	590.46	1.10
Switchmen, flagmen and watchmen.....	1		1.50
All other employees and laborers.....	1		
Total (including general officers).....	14	\$ 3,417.12	\$ 1.48
Distribution of above—			
Maintenance of way and structures.....	4	\$ 786.03	\$ 1.19
Conducting transportation.....	10	2,613.03	1.50
Total (including general officers)—entire line.....	14	\$ 3,417.12	\$ 1.48

PASSENGER AND FREIGHT AND TRAIN MILEAGE.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	3,092	
Number of passengers carried one mile.....	34,303	
Average distance carried, miles.....	14.33	
Total passenger revenue.....		\$ 1,293.21
Average amount received from each passenger.....		.41.82
Average receipts per passenger per mile.....		.02.04
Estimated cost of carrying each passenger one mile.....		.03.310
Passenger earnings per mile of road.....		60.14.9
Passenger earnings per train-mile.....		.08.679

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue.....	5,387	
Number of tons carried one mile.....	85,540	
Average distance haul of one ton, miles.....	15.86	
Total freight revenue.....		\$ 2,422.71
Average amount received for each ton of freight.....		.45
Average receipts per ton per mile.....		.02.832
Estimated cost of carrying one ton one mile.....		.05.16
Freight earnings per mile of road.....		112.68
Freight earnings per train mile.....		16.25

PASSENGER AND FREIGHT:

Passenger and freight revenue.....	\$ 3,696.25
Passenger and freight revenue per mile of road.....	167.73
Passenger and freight earnings.....	3,715.95
Passenger and freight earnings per mile of road.....	172.83
Gross earnings from operation.....	3,715.95
Gross earnings from operation per mile of road.....	172.83
Expenses.....	\$ 3,886.50
Expenses per mile of road.....	273.76

TRAIN MILEAGE:

Miles run by passenger trains.....	14,000
Miles run by freight trains.....	
Miles run by mixed trains.....	
Total mileage trains earning revenue.....	14,000

Most of time train consisted only of caboose and engine, both freight and passengers handled in caboose. Average .60 of one freight car per train.

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

New ties laid during the year, 147; average cost at distributing point, 50 cents.

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal—bituminous.	Cords of wood—hard.	Total fuel consumed—tons.	Miles run.	Average lbs. consumed per mile.
Passenger.....	358	4	360	14,900	.48
Freight.....					
Switching.....					
Construction.....					
Total.....	358	4	360	14,900	.48
Average cost at distributing point.....	\$ 2.30	\$ 1.75			

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.					
	TRAINMEN.	SWITCHMEN, FLAGMEN, AND WATCHMEN.	OTHER EMPLOYEES.	TOTAL.	Killed.	Injured.
Coupling and uncoupling.....	1					1

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.		ALIGNMENT.			PROFILE.								
FROM—	TO—	MILES.	Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Ascending grades.			Descending grades.				
						Number.	Sum of ascents—feet.	Aggregate length of ascending grades—miles.	Number.	Sum of descents—feet.	Aggregate length of descending grades—miles.		
Roseberry, Missouri.....	Clarinda, Iowa	21.50	17	3.50	18.00								Practically level.

BRIDGES, TRETTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Wooden	4	70	128	374
Total	4	70	128	374
TRETTLES	21	16	240	2,347
OVERHEAD HIGHWAY CROSSINGS—				
Trestles				30
Height of lowest above surface of rail, feet				3,473
GAGE OF TRACK—				
Four feet, eight and one half inches; 21½ miles.				

EXPLANATORY REMARKS.

Under order of U. S. court operation discontinued, track taken up and all property sold and after paying taxes and all other debts balance remitted to bondholders committee.

STATE OF IOWA,
COUNTY OF POTTAWATTAMIE, ss.

I, the undersigned, F. M. Gault, Receiver, of the Clarinda & St. Louis Railroad Company, on my oath do say that the foregoing return has been prepared, under my direction, from the original books, papers, and records of said company; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of my knowledge, information, and belief; and I further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

F. M. GAULT,
Receiver.

Subscribed and sworn to before me this 20th day of December, 1890.

[RECAL.]

LOUIS F. MURPHY,
Notary Public.

ANNUAL REPORT

OF THE

DES MOINES & NORTHERN RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
 Page 7. Give the names of your attorneys in Iowa.
 Superintendents for Iowa.
 Division superintendents for Iowa.
 Page 11. Total mileage operated in Iowa.
 Page 13. Total mileage in Iowa.
 Page 17. 1—Amount of stock issued for dividends on earnings.
 2—Amount of stock per mile of road.
 3—Amount of stock representing road in Iowa.
 4—Amount of stock held in Iowa.
 Page 19. Amount of funded debt representing road in Iowa.
 Page 27. Grand total for Iowa.
 Page 33. Taxes paid in Iowa.
 Page 43. 1—Operating expenses per mile of road.
 2—Operating expenses per train mile.
 3—Proportion of operating expenses and taxes for Iowa.
 4—Percentage of expenses to earnings.
 5—Net earnings per train mile.
 6—Percentage of earnings to stock and debt.
 7—Percentage of earnings to cost of road and equipment.
 8—Surplus at the commencement of the year.
 9—Surplus at the close of the year.
 10—Amount of its own stock owned by the company.
 Page 45. Fencing in Iowa.
 1—How many miles of fencing on your road in Iowa?
 2—How many miles of unfenced road in Iowa?
 3—What is the average cost per mile of fencing?
 4—What is the total cost of the same?
 5—How many miles of new fencing built during the year?

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names of and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890.

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 54. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890.

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Tonnage crossing Missouri river bridge at for the year ending June 30, 1890.

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Page 59. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.

Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANT.

Page 78. 1—State the number of acres of land your company has already received from the congressional grants.

2—State the number of acres yet to inure to your company from congressional grants.

3—State the average price at which these lands have been sold or contracted by the company.

4—State the number of acres sold.

5—State the amount received from sales.

6—State the amount unpaid on outstanding contracts.

7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.

8—State the amount expended in sale and management of lands.

9—State the amount of taxes paid on lands.

10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.

11—The cost and actual present cash value of road and equipment including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business.

Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?

2—What station, houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.

3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.

4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

HISTORY.

Name of common carrier making this report:

Des Moines & Northern Railway.

Date of organization:

November 19, 1880.

Under laws of what Government, State or Territory organized? If more than one name all. Give reference to each statute and all amendments thereof:

Iowa.

If a re-organized company, give name of original corporation, and refer to laws under which it was organized.

Re-organized. St. Louis, Des Moines & Northern Railway.

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	Rate.	INTEREST.		
	Date of issue.	When due.						When payable.	Amount accrued during year.	Amount matured during year.
First mortgage bonds	Nov. 25, 1890	1892	\$ 740,000.00	\$ 740,000.00	\$ 740,000.00	\$ 740,000.00		Jan. 1, July 1.		
Grand total			\$ 740,000.00	\$ 740,000.00	\$ 740,000.00	\$ 740,000.00				
*Issued for purchase of property.										

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	INTEREST.		Amount outstanding.	Amount issued.	Amount accrued during year.	Amount matured during year.
	When accrued during year.	When payable.				
Mortgage bonds			\$ 740,000.00	\$ 740,000.00	\$ 740,000.00	\$ 740,000.00
Total			\$ 740,000.00	\$ 740,000.00	\$ 740,000.00	\$ 740,000.00

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 5,817.80
Due from agents	1,880.00
Net traffic balances due from other companies	2,200.42
Due from solvent companies and individuals	15,196.90
Total	\$ 25,294.96

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Audited vouchers and accounts, wages and salaries	\$ 9,214.18
Net traffic balances due to other companies	3,446.86
Balance—cash assets	12,633.92
Total	\$ 25,294.96

INCOME ACCOUNT.

Gross earnings from operation	\$ 58,647.45
Less operating expenses	45,153.35
Total income	\$ 13,494.10
Taxes	858.18
Net income	\$ 12,635.92
Surplus from operation of year ending June 30, 1890	12,635.92
Surplus on June 30, 1890	12,635.92

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of re-payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue	\$ 10,100.23		\$ 10,100.23
Total passenger revenue			\$ 10,100.23
Mail			1,277.68
Express			502.27
Total passenger earnings			\$ 11,880.18
FREIGHT—			
Freight revenue	\$ 46,863.80		\$ 46,863.80
Total freight revenue			\$ 46,863.80
Total passenger and freight earnings			\$ 58,744.04
OTHER EARNINGS FROM OPERATION—			
Telegraph companies			73.41
Total gross earnings from operation, Iowa			\$ 58,817.45

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	TOTAL AMOUNT OUTSTANDING.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To railroads.	To other properties.	Miles.	Amount.	
Capital stock	\$82,700.00	\$82,700.00		41.01	\$20,012.00	
Bonds	740,000.00	740,000.00		41.01	17,784.29	
Total	\$822,700.00	\$822,700.00			\$37,796.29	

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1899.	Total cost to June 30, 1900.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Charged to construction or equipment.			
CONSTRUCTION— Purchase of constructed road					\$1,572,700.00	
Total cost construction, equipment, etc., Iowa.					\$1,572,700.00	

OPERATING EXPENSES

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	\$1,545.05	\$3,091.91	\$4,637.96
Repairs of ties	854.43	1,108.88	1,963.31
Repairs of bridges and culverts	420.41	840.84	1,261.25
Repairs of fences, road-crossings, signs and cattle guards	152.02	304.04	456.06
Repairs of buildings	144.77	289.55	434.32
Repairs of telegraph	57.35	54.46	111.81
Total	\$3,144.81	\$5,680.68	\$8,825.49
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	385.35	710.71	1,096.06
Repairs and renewals of passenger cars	267.05		267.05
Repairs and renewals of freight cars		365.10	365.10
Total	\$652.40	\$1,075.81	\$1,728.21
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and round-housemen	875.20	1,750.40	2,625.60
Fuel for locomotives	1,147.05	2,294.10	3,441.15
Water-supply for locomotives	118.43	236.86	355.29
All other supplies for locomotives	61.20	122.50	183.70
Wages of other trainmen	905.58	1,811.16	2,716.74
All other train supplies	83.50	167.00	250.50
Expense of telegraph, including train dispatchers and operators	100.83	201.66	302.49
Wages of station agents, clerks and laborers	1,085.75	2,171.50	3,257.25
Station supplies	98.70	197.40	296.10
Switching charges—balance	92.15	184.30	276.45
Car mileage—balance	46.98	93.96	140.94
Loss and damage	19.58	39.17	58.75
Injuries to persons	41.00	82.00	123.00
Other expenses—Mail expenses	35.00		35.00
Stock injury	167.10	167.10	334.20
Total	\$4,971.50	\$8,067.40	\$13,038.90
GENERAL EXPENSES—			
Salaries of officers	647.00	1,294.00	1,941.00
Salaries of clerks	30.21	60.42	90.63
General office expenses and supplies	387.53	387.54	775.07
Advertisements, including salaries and rent	250.65		250.65
Advertising	290.51	581.02	871.53
Expense of traffic associations		290.45	290.45
Legal expenses	720.00	720.00	1,440.00
Stationery and printing	435.86	435.87	871.73
Total	\$2,763.44	\$3,063.60	\$5,827.04
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	\$3,144.81	\$5,680.68	\$8,825.49
Maintenance of equipment	652.40	1,075.81	1,728.21
Conducting transportation	4,971.50	8,067.40	13,038.90
General expenses	2,763.44	3,063.60	5,827.04
Terminal expenses	4,852.17	9,704.36	14,556.53
Grand total	\$16,384.44	\$28,800.94	\$45,185.38
Percentage of expenses to earnings—entire line			76.9
Percentage of expenses to earnings—Same for Iowa.			

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road.....		\$ 1,572,700.00		
Cost of equipment.....		12,633.92		
Cash and current assets.....				
Grand total.....		\$ 1,585,333.92		

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Capital stock.....		\$ 832,700.00		
Funded debt.....		740,000.00		
Profit and loss.....		12,633.92		
Grand total.....		\$ 1,585,333.92		

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.			Amount of mortgage per mile of line.	What equip- ment mort- gaged.	What income mortgaged.	What securi- ties mort- gaged.
	FROM—	TO—	MILES.				
First mortgage bonds..	Des Moines.	Boone..	41.61	\$ 17,784.20	All.	All.	

EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers.....	2	\$ 2,400.00	3.29
General office clerks.....	1	720.00	1.90
Station agents.....	11	6,180.00	1.60
Other station men.....	4	1,440.00	1.60
Engineers.....	3	11,300.00	3.50
Firemen.....	11	1,800.00	1.50
Conductors.....	11	2,600.00	2.00
Other trainmen.....	5	1,440.00	1.50
Carpenters.....	5	3,000.00	2.25
Section foremen.....	6	2,880.00	1.32
Other trackmen.....	24	8,640.00	1.25
Telegraph operators and dispatchers.....	2	1,020.00	1.45
Total (including general officers)—Iowa.....	69	\$ 44,980.00	
Less general officers—Iowa.....	2	2,400.00	
Total (excluding general officers)—Iowa.....	67	\$ 41,690.00	

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	17,318	
Number of passengers carried one mile.....	362,887	
Average distance carried, miles.....	28	
Total passenger revenue.....		\$ 30,100.23
Average amount received from each passenger.....		38.661
Average receipts per passenger per mile.....		32.637
Estimated cost of carrying each passenger one mile.....		64.273
Passenger earnings per mile of road.....		242.73
Passenger earnings per train mile.....		.40

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue.....	20,963	
Number of tons carried one mile.....	686,511	
Average distance hauled of one ton, miles.....	24	
Total freight revenue.....		\$ 46,801.86
Average amount received for each ton of freight.....		1.56
Average receipts per ton per mile.....		.07
Estimated cost of carrying one ton one mile.....		.04
Freight earnings per mile of road.....		1,136.08
Freight earnings per train mile.....		2.30

PASSENGER AND FREIGHT:

Passenger and freight revenue.....		\$ 86,974.04
Passenger and freight revenue per mile of road.....		1,407.69
Passenger and freight earnings.....		38,574.04
Passenger and freight earnings per mile of road.....		1,407.69
Gross earnings from operation.....		38,547.43
Gross earnings from operation per mile of road.....		45,155.38
Expenses per mile of road.....		1,085.30

TRAIN MILEAGE:

Miles run by passenger trains.....	25,213	
Miles run by mixed trains.....	12,834	
Total mileage trains earning revenue.....	38,047	
Miles run by construction and other trains.....	828	
Grand total train mileage.....	38,875	
Mileage of loaded freight cars—north or east.....	54,733	
Mileage of loaded freight cars—south or west.....	37,774	
Mileage of empty freight cars—north or east.....	15,660	
Mileage of empty freight cars—south or west.....	28,381	
Average number of freight cars in train.....	13	
Average number of loaded cars in train.....	9	
Average number of empty cars in train.....	4	
Average number of tons of freight in train.....	56	
Average number of tons of freight in each loaded car.....	7	

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight originated on this road, whole tons.	Freight received from connect-ing roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain	9,985	531	10,517	
Flour		346	346	
Other mill products	10	7	17	
Hay	133		133	
Fruits and vegetables	14	50	64	
PRODUCTS OF ANIMALS—				
Live stock	2,332	125	2,457	
Other packing-house products	13		13	
Poultry, game and fish		18	18	
Wool	19		19	
PRODUCTS OF MINES—				
Anthracite coal		20	20	
Bituminous coal	2,059	113	2,172	
Coke	22		22	
Stone, sand and other like articles	193	36	229	
PRODUCTS OF FOREST—				
Lumber	1,808	2,565	4,433	
MANUFACTURES—				
Petroleum and other oils		363	363	
Sugar	16	515	531	
Iron, pig and bloom		122	122	
Iron and steel rails		2,830	2,830	
Other castings and machinery		224	224	
Bar and sheet metal		271	271	
Cement, brick and lime	243	314	557	
Agricultural implements	73	91	164	
Wagons, carriages, tools, etc.		53	53	
Wines, liquors and beers		367	367	
Household goods and furniture	114	138	252	
MERCHANDISE	2,751	572	3,323	
MISCELLANEOUS—				
Other commodities not mentioned above	7	437	444	
Total tonnage—Iowa	19,853	10,110	29,963	
Total tonnage—entire line	19,853	10,110	29,963	

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLERS.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger	1	2	2	Air		
Freight		1	1	Air		
Total		3	3	Air		
CARS IN PASSENGER SERVICE—						
First-class passenger cars	1	1			2	Miller.
Parlor cars		1			1	Miller.
Baggage, express and postal cars	1	1			1	Miller.
Total		4	4		4	
CARS IN FREIGHT SERVICE—						
Coal cars		38				
Total		38				
CARS IN COMPANY'S SERVICE—						
Caboose cars	1	1				
Total	1	1				
Total owned		46				
Grand total		46				

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW TIES LAID DURING YEAR.

KIND.	Number.	Average price at distributing point.
Oak and elm	4,363	.45
Total	4,363	.45

CONSUMPTION OF FUEL BY LOCOMOTIVES.

LOCOMOTIVES.	Tons of coal—bituminous.	Wood, cords—soft.	Total fuel consumed—tons.	Miles run.	Av. pounds consumed per mile.
Passenger				23,314	
Freight	1,385	67	2,461	12,834	
Switching				528	
Construction					
Total				36,676	

MILEAGE.

MILEAGE OF ROAD OPERATED.

LINE REPRESENTED BY CAPITAL STOCK.	LINE IN USE.		Line of property owned, operated, under lease, tract, etc.	Line operated under lease.	Line operated under construction, etc.	Line operated under construction, etc.	Total mileage operated.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track.	41.61	41.61					41.61			41.61
Total mileage operated (all tracks).							41.61			41.61

MILEAGE OF LINE BY STATES AND TERRITORIES.

MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

LINE REPRESENTED BY CAPITAL STOCK.	LINE IN USE.		Line of property owned, operated, under lease, tract, etc.	Line operated under lease.	Line operated under construction, etc.	Line operated under construction, etc.	Total mileage, excluding trackage.	New line constructed during year.	Line operated under construction, etc.	RAILS.	
	Main line.	Branches and spurs.								Iron.	Steel.
Iowa.	41.61	41.61					41.61				41.61
Total mileage operated (single track).							41.61				41.61

STATE OR TERRITORY.

MILEAGE OWNED BY ROAD MAKING THIS REPORT.

Iowa.	41.61	41.61
Total mileage owned (single track).	41.61	41.61

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Other causes.							1	2
Total.							1	2

BRIDGES, TRETTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Combination.	2	175	175	350
Total.	2	175	175	350
TRETTLES.	86	16	1,516	897,501

OVERHEAD HIGHWAY CROSSINGS—

Trestles.	1
Height of lowest above surface of rail, feet.	12.85

OVERHEAD RAILWAY CROSSINGS—

TOTAL.	2
Height of lowest above surface of rail, feet.	18.95

GAUGE OF TRACK—

Four feet, eight and one half inches, 41.41 miles.

TELEGRAPH.

Miles of line, 41.61; miles of wire, 41. Owned and operated by this company.

STATE OF IOWA,
COUNTY OF POLK, ss.

We, the undersigned, L. M. Martin, General Manager, and A. W. Austin, Auditor, of the Des Moines & Northern Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

L. M. MARTIN,
General Manager.
A. W. AUSTIN,
Auditor.

Subscribed and sworn to before me this 9th day of December, 1896.

[SEAL.]

F. S. FRACKER,
Notary Public.

ANNUAL REPORT

OF THE

DUBUQUE & SIOUX CITY RAILROAD COMPANY.

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

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 Division superintendents for Iowa.
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 3—Amount of stock representing road in Iowa. See Recapitulation.
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2—Average number of tons in cars when in less than car lots.

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4—Give the names and the following information concerning EACH station on your road in Iowa. In separate columns, for the years ending June 30, 1889 and 1890:

a—Total receipts for freight forwarded to points outside the State.

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d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890:

East bound, number of tons 328,106

West bound, number of tons 158,063

Total tons 486,169

Tonnage crossing the Missouri river bridge at for the year ending June 30, 1890:

East bound, number of tons

West bound, number of tons

Total tons

Page 69. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings. Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
 2—State the number of acres yet to be received from congressional grants.
 3—State the average price at which these lands have been sold or contracted by the company.
 4—State the number of acres sold.
 5—State the amount received from sales.
 6—State the amount unpaid on outstanding contracts.
 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
 8—State the amount expended in sale and management of lands.
 9—State the amount of taxes paid on lands.
 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
 11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business.
- Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?
 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.
 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

HISTORY.

Name of common carrier making this report:
 Dubuque & Sioux City Railroad Company.

Date of organization:
 August 21, 1860.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same.

Dubuque & Sioux City R. R. Co., chartered November 24, 1850, as the Dubuque & Pacific R. R. Co., section 43, Code of Iowa, 1851; approved February 2, 1851; amended April 2, 1860. The road (80 miles completed) was sold under foreclosure August 21, 1860, and the present company organized. The road as completed extended from Dubuque to Iowa Falls, Iowa, 142.89.

Iowa Falls and Sioux City R. R. Co., organized October 1, 1867, section 43, Code of Iowa, 1861; approved February 2, 1861; amended April 2, 1860. This road, extending from Iowa Falls to Sioux City, 165.50 miles, was conveyed to the Dubuque & Sioux City R. R. Co. October 23, 1888. Approved by the shareholders of both companies October 3, 1888.

Cherokee & Dakota R. R. Co., incorporated July 5, 1887, laws of Iowa. This road, extending from Cherokee to Onawa, Iowa, 60.19 miles, and from Cherokee to Sioux Falls, South Dakota, 96.48 miles, was conveyed to the Dubuque & Sioux City R. R. Co. October 26, 1888. Approved by shareholders of both companies October 3, 1888.

Cedar Rapids & Chicago R. R. Co., incorporated June 25, 1886, laws of Iowa. This road, extending from Manchester to Cedar Rapids, 41.85 miles, was conveyed to the Dubuque & Sioux City R. R. Co. October 27, 1888. Approved by shareholders of both companies October 3, 1888.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
E. H. Harriman.....	New York City.....	March, 1891.
E. T. H. Gibson.....	New York City.....	March, 1891.
S. V. R. Cruger.....	New York City.....	March, 1891.
John Anthon.....	New York City.....	March, 1891.
H. F. Webster.....	New York City.....	March, 1891.
W. D. Guthrie.....	New York City.....	March, 1891.
E. C. Woodruff.....	Elizabeth, New Jersey.....	March, 1891.
Stuyvesant Fish.....	Chicago, Illinois.....	March, 1891.
A. S. Garretson.....	Sioux City, Iowa.....	March, 1891.
James S. Peavey.....	Sioux City, Iowa.....	March, 1891.
G. L. Dows.....	Cedar Rapids, Iowa.....	March, 1891.
M. M. Waller.....	Dubuque, Iowa.....	March, 1891.
J. V. Rider.....	Dubuque, Iowa.....	March, 1891.
John T. Hancock.....	Dubuque, Iowa.....	March, 1891.
W. J. Knight.....	Dubuque, Iowa.....	March, 1891.

Total number of stockholders at date of last election:
 Thirty-five; eight in Iowa.

Date of last meeting of stockholders for election of directors:
 March 17, 1890.

Give post-office address of general and operating office:
 Dubuque, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Vice-President.....	E. C. Woodruff.....	Elizabeth, New Jersey.
Secretary.....	A. G. Hackstaff.....	New York City.
Treasurer.....	Henry DeWolfe.....	Chicago, Illinois.
Assistant Sec. and Assistant Treas.....	E. P. Skene.....	Dubuque, Iowa.
Attorney.....	W. J. Knight.....	Dubuque, Iowa.
Comptroller.....	J. F. Duncombe.....	Fort Dodge, Iowa.
General Manager.....	J. C. Walling.....	Chicago, Illinois.
General Superintendent.....	C. A. Beck.....	Chicago, Illinois.
Division Superintendent.....	B. Gillies.....	Dubuque, Iowa.
Division Superintendent.....	F. W. Quinby.....	Dubuque, Iowa.
Superintendent of Telegraph.....	C. K. Dixon.....	Cherokee, Iowa.
Traffic Manager.....	T. J. Hudson.....	Chicago, Illinois.
Assistant Traffic Manager.....	C. S. Jones.....	Chicago, Illinois.
General Freight Agent.....	M. C. Markham.....	Chicago, Illinois.
Assistant General Freight Agent.....	Horace Tucker.....	Chicago, Illinois.
General Passenger Agent.....	W. R. Bascom.....	Dubuque, Iowa.
Assistant General Passenger Agent.....	A. H. Hanson.....	Chicago, Illinois.
General Baggage Agent.....	J. F. Merry.....	Manchester, Iowa.
Land Commissioner.....	H. A. Winter.....	Chicago, Illinois.
	L. P. Morehouse.....	Chicago, Illinois.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM--	TO--		
Dubuque & Sioux City Railroad.....	Dubuque, Iowa.....	Sioux City, Iowa.....	326.58	326.58
	Manchester, Iowa.....	Cedar Rapids, Iowa.....	41.85	
	Cherokee, Iowa.....	Omaha, Iowa.....	59.10	
	Cherokee, Iowa.....	Sioux Falls, South Dakota.....	96.48	197.43
	Cedar Falls Junction.....	Minnesota State Line.....	73.58	73.58
Total.....				590.50
Total mileage operated in Iowa.....				573.24

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK--						
Common.....	80,000	\$ 100.00	\$ 8,000,000	\$ 7,999,600.00		
Total.....	80,000	\$ 100.00	\$ 8,000,000	\$ 7,999,600.00		

MANNER OF PAYMENT FOR CAPITAL STOCK.	No. of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized.	REMARKS.
ISSUED FOR CASH--					
Common.....					992 shares stock held in Iowa.
Preferred.....					
ISSUED FOR CONSTRUCTION--					
Common.....			70,000	\$ 7,000,000.00	
Preferred.....					
ISSUED FOR RE-ORGANIZATION--					
Common.....					
Preferred.....					
Total.....			70,000	\$ 7,000,000.00	

Dubuque & Sioux City Railroad Company, as shown in report for year ended June 30, 1888.....	\$ 4,000,000.00
For 40,000 shares Iowa Falls & Sioux City Railroad Company stock there were issued in October, 1888, 28,750 shares D. & S. C. stock.....	2,875,000.00
For 50,000 shares Cherokee & Dakota Railroad Company stock there were issued in October, 1888, 1,000 shares D. & S. C. stock.....	100,000.00
For 15,000 shares Cedar Rapids & Chicago Railroad Company stock there were issued in October, 1888, 250 shares D. & S. C. stock.....	25,000.00
Total as shown above.....	\$ 7,000,000.00

FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	Rate.	When payable.	INTEREST.	
	Date of issue.	When due.							Amount accrued during year.	Amount matured during year.
D. & S. C. 1st mort. (ex. by notes).	Jan. 1, 1883.	Jan. 1, 1885.	\$ 500,000.00	\$ 300,000.00	\$ 295,000.00	\$ 1,295,000.00	5		\$ 4,568.00	\$ 14,568.00
D. & S. C. 2nd mort. (ex. by notes).	July 1, 1894.	July 1, 1894.	1,500,000.00	600,000.00	588,000.00	1,295,000.00	5		41,020.00	41,020.00
D. & S. C. 3rd mort. (ex. by notes).	June 1, 1888.	June 1, 1888.	2,000,000.00	1,295,000.00	1,295,000.00	1,295,000.00	5		50,475.00	50,475.00
L. E. & S. C. first mortgage.	1890.	1917.	2,800,000.00	2,800,000.00	2,800,000.00	2,800,000.00	5		196,000.00	196,000.00
C. & D. gold.	1888.	1915.	3,100,000.00	3,100,000.00	3,100,000.00	3,100,000.00	5		155,000.00	155,000.00
C. R. & C. gold.	1888.	1915.	830,000.00	830,000.00	830,000.00	830,000.00	5		41,500.00	41,500.00
Grand total.			\$ 11,730,000.00	\$ 8,085,000.00	\$ 8,995,000.00				\$ 507,563.00	\$ 507,563.00

*Our records do not show.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	INTEREST.	
	Amount accrued during year.	Amount matured during year.
Mortgage bonds.	\$ 507,563.00	\$ 507,563.00
Total.	\$ 507,563.00	\$ 507,563.00

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Bills receivable.	\$ 7,710.00
Due from solvent companies and individuals.	9,700.00
Other cash assets.	243.82
Balance—current liabilities.	294,943.48
Total.	\$ 312,596.25

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Audited vouchers and accounts.	\$ 282,784.32
Dividends not called for.	490.28
Matured interest coupons unpaid.	29,312.50
Total.	\$ 312,596.25

INCOME ACCOUNT.

Gross earnings from operation.	\$ 2,600,530.22
Less operating expenses.	1,506,511.40
Income from operation.	\$ 494,038.73
Interest on bonds owned.	32,235.00
Dividends on stocks owned.	24.00
Miscellaneous income—less expenses.	374.83
Income from other sources.	\$ 32,633.83
Total income.	\$ 526,672.50
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued.	\$ 507,563.00
Rentals.	113,376.00
Taxes, (paid State of Iowa, \$77,495.62).	78,337.71
Permanent improvements.	14,974.82
Other deductions.	9,210.00
Total deductions from income.	\$ 723,456.43
Deficit.	\$ 196,783.87
Deduction December 31, 1889, adjustment of accounts prior to July 1, 1889.	\$ 3,371.76
Total.	\$ 3,371.76
Surplus from operations of year ending June 30, 1890.	\$ 200,155.63
Surplus on June 30, 1889.	269,534.28
Deductions for year.	\$ 200,155.63
Surplus on June 30, 1890.	\$ 69,368.05

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To Railroads.	To other Properties.	Miles.	Amount.	
Capital stock	\$ 7,999,000.00	7,999,000.00		524.01	\$ 15,266.12	
Bonds	8,995,000.00	8,995,000.00		524.01	16,985.86	
Total	\$ 16,994,000.00	\$ 16,994,000.00		524.01	\$ 32,251.98	

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED). THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	CAPITAL STOCK.	FUNDED DEBT.	CURRENT LIABILITIES.	TOTAL.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Dubuque & Sioux City Railroad Company	\$ 7,999,000.00	8,000,000.00	312,471.25	17,311,471.25	524.01	\$ 32,888.90
Cedar Falls & Minnesota Railroad	1,586,500.00	1,587,000.00		3,173,500.00	75.58	41,794.00
Grand total	\$ 9,585,500.00	10,473,000.00	312,471.25	20,371,501.25	599.59	\$ 33,973.83
PROPORTION FOR IOWA—						
Dubuque & Sioux City Railroad Company	\$ 7,537,357.08	8,458,150.00	312,471.25	16,307,948.03	497.66	\$ 32,888.90
Cedar Falls & Minnesota Railroad	1,586,500.00	1,587,000.00		3,173,500.00	75.58	41,794.00
Total	\$ 9,123,857.08	10,045,150.00	312,471.25	19,481,478.03	573.24	\$ 34,082.90

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1889.	Total cost to June 30, 1890.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Charged to construction or equipment.			
CONSTRUCTION—						
Right of way						
Fences		14,473.27	43,061.90			
Grading and bridges and culvert masonry			14,280.00			
Bridges and trestles			15,721.53			
Rails		97.00	2.51			
Other superstructure		30.82	4,407.80			
Buildings, furniture, and fixtures		365.70	7,575.44			
Sidings and yard extensions			41,864.95			
Total construction		\$ 14,974.32	\$ 151,964.46			
Grand total cost construction, equipment, etc.		14,974.32	151,964.46	16,501,256.01	16,703,501.07	\$1,576.02
Total cost construction, equipment, etc.—State of Iowa		14,974.32	149,434.91	16,678,396.16	16,997,801.07	\$2,698.07

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, ac- count of re- payments, etc.	Actual earn- ings.
PASSENGER—			
Passenger revenue.....	\$ 522,285.34		
Mall.....	56,674.12		
Express.....	31,682.38		
Extra baggage and storage.....	9,793.90		
Other items.....	8,400.00		
Total passenger earnings.....			\$ 628,836.34
FREIGHT—			
Freight revenue.....	\$1,318,274.30		
Other items.....	411.50		
Total freight earnings.....			1,318,685.80
OTHER EARNINGS—			
Switching charges—balance.....	974.12		
Telegraph companies.....	672.32		
Rent of tracks.....	17,334.09		
Rentals not otherwise provided for.....	1,982.49		
Other sources.....	10,070.05		
Total other earnings.....			31,032.67
Total gross earnings from operation, Iowa.....			\$ 1,978,554.81

EARNINGS FROM OPERATION—ENTIRE LINE.

ITEM.	Total receipts.	Deductions, ac- count of re- payments, etc.	Actual earn- ings.
PASSENGER—			
Passenger revenue.....	\$ 534,268.50		
Less repayments:			
Tickets redeemed and excess fares refunded.....		4,601.16	
Total deductions.....			\$ 4,601.16
Total passenger revenue.....			\$ 529,667.34
Mall.....			58,220.44
Express.....			32,060.52
Extra baggage and storage.....			9,000.33
Other items.....			8,471.46
Total passenger earnings.....			\$ 638,440.39
FREIGHT—			
Freight revenue.....	1,335,180.25		
Less repayments:			
Other repayments.....		4,578.50	
Total deductions.....			4,578.50
Total freight revenue.....			\$1,330,601.66
Other items.....			411.50
Total freight earnings.....			\$1,331,023.16
Total passenger and freight earnings.....			\$1,969,463.55

EARNINGS FROM OPERATION—ENTIRE LINE—CONTINUED.

ITEM.	Total receipts.	Deductions, ac- count of re- payments, etc.	Actual earn- ings.
OTHER EARNINGS FROM OPERATION—			
Switching charges—balance.....			988.70
Telegraph companies.....			672.32
Rentals from tracks.....			17,834.75
Rentals not otherwise provided for (rent of property) Other sources.....			2,601.85
Total other earnings.....			\$ 31,087.67
Total gross earnings from operation.....			\$2,000,550.22

BONDS OWNED.

NAME.	Total amount held.	Rate.	Income or interest received.
Iowa Falls & Sioux City Railroad Company.....	\$ 460,500.00	7	\$ 23,025.00
4,000 coupons, April and October.....	\$ 32,235.00		
Less credited to cost of bonds.....	9,210.00		
	\$ 23,025.00		
Total.....	\$ 460,500.00		\$ 23,025.00

*Book value, \$541,433.13.

STOCKS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.
Iowa Land & Loan Company.....	\$ 300.00	\$	24.00
Total.....	\$ 300.00		\$ 24.00

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
Tracks	Dubuque, Iowa	Chicago, Milwaukee & St. Paul Railway	\$ 2,400.00	
	Le Mars and Sioux City	Chicago, St. Paul, Minneapolis & Omaha Railway	10,848.50	
	Ft. Dodge and Des Moines Junction	Chicago, Rock Island & Pacific Railway	3,287.50	
	Le Mars and Onawa, Iowa	Chicago, St. Paul, Minneapolis & Omaha Railway	247.50	
	Le Mars, Iowa	Chicago, St. Paul, Minneapolis & Omaha Railway	135.00	
	Sioux City, Iowa	Chicago, St. Paul, Minneapolis & Omaha Railway	250.00	
	Onawa and Correctionville, Iowa	Chicago, Milwaukee & St. Paul Railway Co.	96.20	
Total				\$ 17,354.75

MISCELLANEOUS INCOME.

ITEM.	GROSS INCOME.	LESS EXPENSES.	NET MISCELLANEOUS INCOME.
Interest on land notes	\$ 374.83		\$ 374.83
Total	\$ 374.83		\$ 374.83

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	\$ 72,116.88	\$ 103,777.04	\$ 175,894.82
Renewals of rails	4,980.96	7,175.78	12,156.74
Renewals of ties	17,663.00	25,417.40	43,080.40
Repairs of bridges and culverts	40,611.21	58,446.32	99,057.53
Repairs of fences, road-crossings, signs and cattle guards	4,417.25	6,356.54	10,773.79
Repairs of buildings	13,458.00	19,396.53	32,854.53
Repairs of telegraph	1,500.28	2,158.94	3,659.22
Other expenses	1,703.08	2,537.06	4,240.14
Total	\$ 156,516.35	\$ 235,230.80	\$ 391,747.15
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	\$ 54,415.38	\$ 50,667.94	\$ 105,083.32
Repairs and renewals of passenger cars	33,963.00		33,963.00
Repairs and renewals of freight cars		77,377.53	77,377.53
Shop machinery, tools, etc.	3,015.00	4,340.08	7,355.07
Total	\$ 71,394.35	\$ 141,385.55	\$ 212,779.90
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and roundhouse-men	\$ 67,411.01	\$ 90,257.36	\$ 157,668.37
Fuel for locomotives	44,115.00	68,631.82	112,746.82
Water-supply for locomotives	2,761.91	5,190.34	7,952.25
All other supplies for locomotives	2,773.64	4,559.25	7,332.89
Wages of other trainmen	50,571.63	70,656.42	121,228.05
All other train supplies	14,877.35	8,881.81	23,759.16
Wages of switchmen, flagmen, and watchmen	10,013.35	14,460.43	24,473.78
Expenses of telegraph, including train dispatchers and operators	13,896.90	19,911.24	33,808.14
Wages of station agents, clerks and laborers	43,521.25	63,505.96	107,027.21
Station supplies	8,493.45	7,905.23	16,398.68
Car mileage—balance	14,743.35	22,323.79	37,067.14
Car mileage	3,679.58	10,133.24	13,812.82
Loss and damage	4,657.12	6,701.70	11,358.82
Injuries to persons	619.10	890.00	1,509.10
Other expenses			
Total	\$ 391,005.26	\$ 434,667.50	\$ 825,672.76
GENERAL EXPENSES—			
Salaries of officers	\$ 14,935.63	\$ 20,197.62	\$ 35,133.25
Salaries of clerks	18,921.05	27,229.14	46,150.19
General office expenses and supplies	5,735.28	8,253.22	13,988.50
Agencies, including salaries and rent	12,382.42	16,478.82	28,861.24
Advertising	5,623.21	393.00	6,016.21
Commissions	2,658.19		2,658.19
Insurance	3,083.70	5,300.00	8,383.70
Expense of traffic associations	537.56	2,657.83	3,195.39
Legal expenses	14,900.70	21,828.81	36,729.51
Stationery and printing	8,818.25	12,695.08	21,513.33
Other general expenses	15,065.11	1,217.55	16,282.66
Total	\$ 100,385.00	\$ 115,946.60	\$ 216,331.60
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	\$ 156,516.35	\$ 235,230.80	\$ 391,747.15
Maintenance of equipment	71,394.35	141,385.55	212,779.90
Conducting transportation	391,005.26	434,667.50	825,672.76
General expenses	100,385.00	115,946.60	216,331.60
Grand total	\$ 589,290.96	\$ 917,230.51	\$ 1,506,521.47
Percentage of expenses to earnings—entire line			75.30

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....	\$ 154,409.58	\$ 222,190.13	\$ 376,609.71
Maintenance of equipment.....	71,833.55	137,800.92	209,634.47
Conducting transportation.....	254,769.05	425,037.02	679,797.67
General expenses.....	97,781.37	112,733.23	210,514.60
Total.....	\$ 578,785.05	\$ 897,470.30	\$ 1,476,255.35
Percentage of expenses to earnings—Iowa.....			74.61
Operating expenses per mile of road in Iowa.....			\$ 2,575.29.891
Operating expenses per train mile in Iowa.....			76.175
Proportion of operating expenses and taxes for Iowa.....			1,533,759.97
Percentage of operating expenses and taxes to earnings in Iowa.....			78.53
Net earnings per train mile in Iowa.....			21.919
Percentage of earnings to cost of road and equipment.....			11.98
Percentage of earnings to stock and debt.....			9.82
Surplus at commencement of year.....			269,524.26
Surplus at close of year.....			69,368.05

RENTALS PAID.

RENTS PAID FOR LEASE OF ROAD.

NAME OF ROAD.	Interest on bonds guaranteed.	Dividends on stock guaranteed.	Cash.	Total.
Cedar Falls & Minnesota Railway.....			\$ *113,370.00	\$ 113,370.00
Total rentals.....			\$ 113,370.00	\$ 113,370.00

*Paid into the court in which proceedings are pending to test the validity of the lease dated September 27, 1896.

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road.....	\$ 16,551,526.61	\$ 16,703,501.07	\$ 151,964.46	
Cost of equipment.....	550,703.13	541,493.13		9,210.00
Bonds of other companies owned.....	300.00	300.00		
Stocks of other companies owned.....	37,213.98	24,616.88		12,597.10
Land owned.....	243.82	17,653.82	17,410.00	
Cash and current assets.....				
Grand total.....	\$ 17,139,997.54	\$ 17,287,564.00	147,567.36	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Capital stock.....	\$ 7,999,000.00	\$ 7,999,000.00		
Funded debt.....	8,000,000.00	8,000,000.00		
Current liabilities.....	175,873.35	312,566.25	136,722.90	
Profit and loss.....	269,524.26	69,368.65		200,155.61
Grand total.....	\$ 17,139,997.54	\$ 17,287,564.00	147,567.36	

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

The express business on this road is done by the American Express Company; they paying a specified sum for specified privileges, and extra for extra privileges.

MAILS.

The rate of compensation for carrying the United States mails is fixed by the Post-office Department, and is based upon the weight of the mails carried. This weight is taken every four years, and was last taken on the main line and C. F. & M. in 1887, and for the first time on the Cedar Rapids Branch and Cherokee & Dakota Branch in 1888.

SLEEPING, PARLOR AND DINING CAR COMPANIES.

Pullman Sleeping Cars run over this company's road, being part of a through run between Chicago and Sioux City; we paying the customary rate of mileage and furnishing the usual supplies.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

We have no contract with and are not members of any transportation company or fast freight line.

OTHER RAILROAD, STEAMBOAT OR STEAMSHIP COMPANIES.

We have no contract with railroads, steamship or steamboat companies, covering or concerning the transportation of freight or passengers.

TELEGRAPH COMPANIES.

The Western Union Telegraph Company handles telegraph business along the line of this road, under an agreement given November 30, 1889, to the Western Union Telegraph Company. The telegraph company furnish the necessary material and the railroad company the labor for the maintenance of the line; all messages of the railroad company pertaining to their business being transmitted free.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.	Miles.	Amount of mortgage per mile of line.
I. P. & S. C., \$3,000,000	From Iowa Falls, Ia., to Sioux City, Ia.	183.60	\$ 16,331.86
D. & S. C., 3,000,000	From Dubuque, Ia., to Iowa Falls, Ia.	142.89	20,995.17
C. & D., 3,100,000	From Cherokee, Ia., to Onawa, Ia.	59.19	19,925.44
C. R. & C., 830,000	From Cherokee, Ia., to Sioux Falls, Ia.	96.48	
	From Manchester, Ia., to Cedar Rapids, Ia.	41.85	19,856.63

EMPLOYES AND SALARIES.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers	12	\$ 31,066.42	\$ 8.27
General office clerks	67	48,233.30	2.30
Station agents	95	56,408.10	1.89
Other station men	94	42,145.93	1.43
Enginemen	79	90,946.13	3.66
Firemen	84	49,245.87	1.84
Conductors	51	47,260.45	2.06
Other trainmen	115	75,722.35	1.90
Machinists	32	23,334.50	2.12
Carpenters	17	9,134.26	1.72
Other shopmen	178	84,001.81	1.51
Section foremen	104	53,226.73	1.64
Other trackmen	389	141,397.18	1.16
Switchmen, flagmen and watchmen	44	28,793.46	2.00
Telegraph operators and dispatchers	55	28,367.19	1.71
All other employees and laborers	230	122,050.24	1.79
Total (including general officers)	1,646	\$ 931,352.92	
Less general officers	12	31,066.42	
Total (excluding general officers)—Iowa	1,634	\$ 900,286.50	
DISTRIBUTION OF ABOVE:			
General administration	79	79,299.72	
Maintenance of way and structures	493	194,633.91	
Maintenance of equipment	227	116,470.57	
Conducting transportation	847	540,948.72	
Total (including general officers)	1,646	\$ 931,352.92	
Less general officers	12	31,066.42	
Total (excluding general officers)	1,634	\$ 900,286.50	
Total (including general officers)—entire line	1,646	\$ 931,352.92	

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue	523,926
Number of passengers carried one mile	21,528,330
Average distance carried, miles	41.09
Total passenger revenue	\$ 523,263.34
Average amount received from each passenger	.99,687
Average receipts per passenger per mile	.02,426
Estimated cost of carrying each passenger one mile	.02,688
Passenger earnings per mile of road	1,006.98,615
Passenger earnings per train-mile	78,799

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue	812,680
Number of tons carried one mile	125,158,140
Average distance haul of one ton, miles	154
Total freight revenue	\$ 1,318,274.30
Average amount received for each ton of freight	1.62,211
Average receipts per ton per mile	.01,053
Estimated cost of carrying one ton one mile	.00,717
Freight earnings per mile of road	2,300.40,786
Freight earnings per train mile	1,13,684

PASSENGER AND FREIGHT:

Passenger and freight revenue	\$ 1,840,539.64
Passenger and freight revenue per mile of road	3,210.80,113
Passenger and freight earnings	1,947,522.14
Passenger and freight earnings per mile of road	3,397.39,401
Gross earnings from operation	1,978,534.81
Gross earnings from operation per mile of road	3,451.32,087
Expenses	1,476,264.35
Expenses per mile of road	2,575.29,891

TRAIN MILEAGE:

Miles run by passenger trains	798,067
Miles run by freight trains	1,139,902
Total mileage trains earning revenue	1,937,969
Miles run by switching trains	267,778
Miles run by construction and other trains	47,681
Grand total train mileage	2,253,428
Mileage of loaded freight cars—north	7,321,342
Mileage of loaded freight cars—south	7,091,014
Mileage of empty freight cars—north	2,333,602
Mileage of empty freight cars—south	2,363,502
Average number of freight cars in train	16.68
Average number of loaded cars in train	12.65
Average number of empty cars in train	4.03
Average number of tons of freight in train	109.80
Average number of tons of freight in each loaded car	8.68

SPECIAL QUESTIONS.

3. A mogul engine with 18x24 inch cylinders, and weighing 25 tons, can take a load of 300 tons, exclusive of weight of cars, over the entire line of road in Iowa.
4. We are unable to answer this question.
5. Approximate amount received for freight local to Iowa, \$465,000.
6. Approximate amount received for freight going to or coming beyond Iowa, \$850,000.
7. Approximately, 200,000 tons.
8. Approximately, 920,000 tons.
9. Approximately, 220,000 tons.
10. Approximately, 35 per cent.
11. Approximately, 43 per cent.
12. Approximately, 62 per cent.
13. Approximately, 93 per cent.
14. Cannot give.
15. Pro-rated by miles.
16. Pro-rated by miles.
17. Pro-rated by miles.
18. Pro-rated by miles.

FREIGHT RECEIVED BY MAIN LINE FROM BRANCHES.

COMMODITY.	Cedar Rapids branch, tons.	Onawa branch, tons.	Sioux Falls branch, tons.	Cedar Falls & Minnesota branch, tons.
Grain	870	27,235	12,340	15,700
Flour	15	10	600	130
Hay	100	255	50	435
Potatoes	25	705	4,750	1,115
Flax seed	1,330	8,430	6,585	1,905
Live stock	2,800	35	115	115
Packing house products	35	15,585	6,505	315
Stone	100	90	770	400
Lumber	85	205	405	400
Household goods	115	150	130	400
Merchandise	1,850	2,845	5,890	5,020
Sundries				
Total	12,475	30,960	47,025	41,475

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC:	521,351
Number of passengers carried earning revenue	21,832,601
Number of passengers carried one mile	41.09
Average distance carried, miles	\$ 529,667.34
Total passenger revenue	90,087
Average amount received from each passenger .....	.02426
Average receipts per passenger per mile .....	.02460
Estimated cost of carrying each passenger one mile	1,064.79.400
Passenger earnings per mile of road	77.541
Passenger earnings per train mile	

FREIGHT TRAFFIC:	819,739
Number of tons carried of freight earning revenue	126,080,601
Number of tons carried one mile	153.81
Average distance haul of one ton, miles	\$ 1,330,510.66
Total freight revenue	1,62,321
Average amount received for each ton of freight .....	.01055
Average receipts per ton per mile .....	.00727
Estimated cost of carrying one ton one mile	2,210.88.719
Freight earnings per mile of road	1.13.815
Freight earnings per train mile	

PASSENGER AND FREIGHT:

Passenger and freight revenue	\$ 1,800,278.00
Passenger and freight revenue per mile of road	3,102.58.343
Passenger and freight earnings	1,000,402.50
Passenger and freight earnings per mile of road	3,384.68.212
Gross earnings from operation	2,000,550.32
Gross earnings from operation per mile of road	3,390.53.030
Expenses	1,506,511.40
Expenses per mile of road	2,512.56.941

TRAIN MILEAGE:

Miles run by passenger trains	819,134
Miles run by freight trains	1,160,430
Total mileage trains earning revenue	1,988,564
Miles run by switching trains	272,971
Miles run by construction and other trains	49,458
Grand total train mileage	2,311,013
Mileage of loaded freight cars—north or east	7,170,821
Mileage of loaded freight cars—south or west	7,418,020
Mileage of empty freight cars—north or east	2,308,344
Mileage of empty freight cars—south or west	2,361,288
Average number of freight cars in train	16.47
Average number of loaded cars in train	12.48
Average number of empty cars in train	8.99
Average number of tons of freight in train	107.82
Average number of tons of freight in each loaded car	8.04

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain	185,732	4,620	190,352	21.4
Flour	6,200	1,607	7,807	1.0
Other mill products	7,764	774	8,538	1.0
Hay	12,098	432	12,530	1.6
Tobacco	104	258	362	0.1
Fruit and vegetables	1,065	3,655	4,720	0.7
Potatoes	4,730	68	4,827	0.6
Flax seed	10,712	898	11,610	1.8
PRODUCTS OF ANIMALS—				
Live stock	60,941	4,384	65,325	12.2
Other packing-house products	24,067	215	24,282	3.1
Poultry, game and fish	1,120	118	1,238	0.3
Wool	41	7	48	0.0
Hides and leather	1,738	430	2,168	0.2
PRODUCTS OF MINES—				
Anthracite coal		15,711	15,711	2.9
Bituminous coal	25,381	60,479	85,860	11.4
Coke		701	701	0.1
Stone, sand and other like articles	8,401	25,279	33,680	4.2
PRODUCTS OF FOREST—				
Lumber	63,598	25,603	89,201	11.0

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA—CONTINUED.

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
MANUFACTURES—				
Petroleum and other oils.....	4,534	3,165	7,699	1.6
Sugar.....	4,277	160	4,437	0.5
Naval stores.....	27	66	93	
Iron, pig and bloom.....		18	18	
Iron and steel rails.....		519	519	
Other castings and machinery.....	1,388	2,556	3,944	5
Bar and sheet metal.....	1,162	2,005	3,167	4
Cement, brick and lime.....	10,750	3,440	14,190	1.7
Agricultural implements.....	2,358	2,725	5,083	6
Wagons, carriages, tools, etc.....	500	1,137	1,637	2
Wines, liquors and beers.....	750	1,519	2,269	3
Household goods and furniture.....	3,800	2,551	6,351	8
MERCHANDISE.....	7,754	5,074	12,828	1.6
MISCELLANEOUS—				
Other commodities not mentioned above.....	21,736	123,825	145,561	18.6
Total tonnage, Iowa.....	513,988	208,701	812,689	
Total tonnage, entire line.....	550,553	269,186	819,739	

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	15	15		Westinghouse.....		
Freight.....	34	6		Westinghouse.....		
Switching.....	6					
Total.....	55	21				
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	26	26		Westinghouse ..	26	Miller.
Combination passenger cars.....	1	1		Westinghouse ..	1	Miller.
Baggage, express, postal cars.....	18	18		Westinghouse ..	18	Miller.
Total.....	45	45			45	
CARS IN FREIGHT SERVICE—						
Box cars.....	137					
Flat cars.....	24					
Stock cars.....	24					
Coal cars.....	14					
Total.....	199					
CARS IN COMPANY'S SERVICE—						
Caboose cars.....	7					
Total.....	7					
Total owned.....	251					
Grand total.....	251	45			45	

MILEAGE.

MILEAGE OF ROAD OPERATED.

LINE IN USE.	MILEAGE REPRESENTED BY CAPITAL STOCK.		LINE OF PRO-PRIO COMPANY.		LINE OPERATED UNDER LEASE.		LINE OPERATED UNDER CONTRACT, ETC.		LINE OPERATED UNDER TRACK-AGE RIGHTS.		TOTAL MILEAGE.	
	Main line.	Branches and spurs.	Main line.	Branches and spurs.	Main line.	Branches and spurs.	Main line.	Branches and spurs.	Main line.	Branches and spurs.	Whole tons.	Per cent.
Miles of single track.....	251.58		107.41		75.58						7,699	1.6
Miles of second track.....	60.46		10.81		4.70						4,437	0.5
Miles of yard tracks, sidings and spurs.....	387.09		214.31		80.58						14,190	1.7
Total mileage operated (all tracks).....											812,689	

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	MILEAGE REPRESENTED BY CAPITAL STOCK.		LINE OF PRO-PRIO COMPANY.		LINE OPERATED UNDER LEASE.		LINE OPERATED UNDER CONTRACT, ETC.		LINE OPERATED UNDER TRACK-AGE RIGHTS.		TOTAL MILEAGE.	
	Main line.	Branches and spurs.	Main line.	Branches and spurs.	Main line.	Branches and spurs.	Main line.	Branches and spurs.	Main line.	Branches and spurs.	Whole tons.	Per cent.
Iowa.....	251.58		107.41		75.58						7,699	1.6
Minnesota.....											4,437	0.5
Dakota.....											14,190	1.7
Total mileage operated (single track).....											812,689	

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	MILEAGE REPRESENTED BY CAPITAL STOCK.		LINE OF PRO-PRIO COMPANY.		LINE OPERATED UNDER LEASE.		LINE OPERATED UNDER CONTRACT, ETC.		LINE OPERATED UNDER TRACK-AGE RIGHTS.		TOTAL MILEAGE.	
	Main line.	Branches and spurs.	Main line.	Branches and spurs.	Main line.	Branches and spurs.	Main line.	Branches and spurs.	Main line.	Branches and spurs.	Whole tons.	Per cent.
Iowa.....	251.58		107.41		75.58						7,699	1.6
Minnesota.....											4,437	0.5
Dakota.....											14,190	1.7
Total mileage owned (single track).....											812,689	

FENCING IN IOWA.

Number of miles of fencing on Dubuque & Sioux City, 1,008.23.
 Number of miles unfenced on Dubuque & Sioux City, 190.95
 Average cost per mile of fencing, post and board, \$430.00; wire, \$200.00.
 Number of miles of fencing built during the year, 389.68.

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.			NEW TIES LAID DURING YEAR.		
KIND.	Tons.	Weight per yard, lbs.	Average price per ton at distributing point.	KIND.	Number.
IRON—					
Main line.....	19.43	60.00	\$ 20.00	Oak.....	96,436
Total.....	19.43	60.00	\$ 20.00	Total.....	96,436
STEEL—					
Main line.....	1,360.00	64.50	\$ 27.90		
Sidings.....	44.73	61.00	26.00		
Total.....	1,405.65	61.75	\$ 26.95		

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal—bituminous.	Cords of wood—hard.	Total fuel consumed—tons.	Miles run.	Average lbs. consumed per mile.
Passenger.....	23,362.00	436 15-16	23,653.30	819,134	57.75
Freight.....	52,636.09	727 6-10	53,120.02	1,169,450	60.85
Switching.....	5,702.82	36 8-16	5,787.15	272,971	42.40
Construction.....	1,855.00	5 6-16	1,858.58	49,458	75.16
Total.....	83,515.82	1,206 3-16	84,419.95	2,311,013	73.06
Average cost at distributing point.....	\$ 1.68	\$ 4.50	\$ 1.73		

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....	1	11		5		3	1	19
Falling from trains and engines.....		2		12		2		7
Overhead obstructions.....	1						1	
Collisions.....	2	4					2	4
Derrailments.....						1		1
Other train accidents.....						1		1
At stations.....		3		1		6		10
Other causes.....								
Total.....	4	23		9	1	13	5	45

ACCIDENTS TO PERSONS.

KIND OF ACCIDENT.	PASSENGERS.		OTHERS.				TOTAL.	
			THRESPASSERS.		NOT THRESPASSING.			
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Collisions.....		1						1
Other train accidents.....		1	3	1			3	2
At highway crossings.....					1		1	
At stations.....		1		2				3
Total.....		3	3	3	1		4	6

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.	MILES.	ALIGNMENT.	PROFILE.					
			Ascending grades.			Descending grades.		
FROM—	TO—	Aggregate length of curved line—miles.	Number.	Sum of ascents—feet.	Aggregate length of ascending grades—miles.	Number.	Sum of descents—feet.	Aggregate length of descending grades—miles.
Dubuque & Sioux City R. R.—	Iowa Falls, Iowa.	29.16	127	2,291.26	75.94	77	1,792.30	51.55
Dubuque, Iowa.	Sioux City, Iowa.	19.22	84	1,887.00	60.76	90	188.25	71.80
Cedar Falls, Iowa.	Minnesota State Line.	13.96	56	973.30	38.50	44	646.80	25.02
Cherokee, Iowa.	Onawa, Iowa.	8.84	50	358.50	12.84	54	529.00	21.44
Cherokee, Iowa.	Sioux Falls, Dakota.	10.39	101	1,375.80	40.15	61	1,375.30	40.38
Manchester, Iowa.	Cedar Rapids, Iowa.	8.43	56	400.50	11.63	26	661.50	21.32
Total		90.00	483	7,534.46	240.21	358	5,193.21	251.51

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.		Maximum length in feet and inches.		Aggregate length in feet and inches.	
		Feet.	Inches.	Feet.	Inches.	Feet.	Inches.
BRIDGES—	13	13	00	110	00	430	00
Iron	27	27	00	430	00	430	00
Wooden	40	40	00	430	00	430	00
TOTAL	57	57	00	578	00	7,015	00
TRESTLES—	507	507	00	578	00	70,269	00

OVERHEAD HIGHWAY CROSSINGS—

Trestles	3
Height of lowest above surface of rail, feet.	18.4

OVERHEAD RAILWAY CROSSINGS—

Bridges	3
Height of lowest above surface of rail, feet.	19.5
Trestles	1
Height of lowest above surface of rail, feet.	17.4
Total	4

GAUGE OF TRACK—

Four feet, eight and one-half inches, 599.59 miles; 571.24 miles in Iowa.

TELEGRAPH.

Miles of line, 601; miles of wire, 1,236; owned by Western Union Telegraph Company; operated by Western Union Telegraph Company, 134 miles; Illinois Central Railroad Company, 1,102 miles, under agreement with Western Union Telegraph Company. The Western Union Telegraph Company operates one wire between Fort Dodge and Sioux City, 134 miles.

LANDS—CONGRESSIONAL GRANTS.

Unable to answer from any records in our possession.

CAR MILEAGE.

State below all individuals, co-operative fast freight lines and stock companies, to which the company making this report pays mileage for the use of cars.

Ames, M. T. & Co.	Keystone Palace Horse Car Co.
American Refrigerator Transportation Co.	Kansas City P. Cheese Refrigerator Co.
Armour & Co.	Louisiana Electric Light & Power Co.
American Live Stock Transportation Co.	Lackawanna Line, Tiffany Refrig. Co.
Anglo-American P. & P. Co.	Merchants Despatch.
Anstell Refrigerator Car Co.	Mann Bros.
Arns Palace Horse Car Co.	Mattoon Manufacturing Co.
American Cotton Oil Co.	Morris, Nelson & Co.
Barton Stock Car Co.	Mutual Oil Co.
Barclay Coal & Mining Co.	Menasha Wooden Ware Co.
Blue Line.	Michigan Salt Line.
Bassett & Kimball.	Mather Horse & Stock Car Co.
Busch, Adolph.	National Despatch
Carolina, Cumberland Gap & Chicago R'y	National Linseed Oil Co.
Clearing House Ass'n.	New England Car Co.
Canadian Pacific Despatch.	Ohio Oil Works.
Chicago Refrigerator Car Co.	Union Refrigerator Transportation Co.
Chicago Coal & Car Co.	Pallman Palace Car Co.
Crocker Chair Co.	Peerless Tank Line.
California Fruit Transportation Co.	Red Line Transit Co.
Cupples, S. C. & Co.	Rumsey, M. & Co.
Canada Cattle Car Co.	Read, W. P. & Co.
Dodd, Jacob & Son.	St. Louis Refrigerator Car Co.
Empire Line.	St. Cloud Sugar Ref.
Erie Despatch.	Silverhorn Co.
Ellsworth, J. W. & Co.	Southern Cotton Oil Co.
Eagle Consolidated Refining Co.	Sheboygan Chair Co.
Excelsior Oil Tank Co.	Southern Despatch Lumber Line.
Fall Brook Coal Co.	St. Charles Car Co.
Great Eastern Line.	Streets' Stable Car Line.
Guarantee Oil & Gas Co.	Swift's Refrigerator Line.
Standard Oil Co. of Illinois.	Southern Iron Car Line.

Hull, G. H. & Co.
Hicks Stock Car Co.
Havens, C. B. & Co.
Illinois Valley Coal Co.
Iron Car Express Coal Line.
Joliet & Chicago Stone Co.
Klausman Brewing Co.
Kansas City Dressed Beef Line.

Thompson & Edwards Fertilizing Co.
Union Line.
Union Tank Line.
White Line Transit Co.
Washington Refining Co.
Waters Pierce Oil Co.
Waverly Oil Co.

STATE OF ILLINOIS, } ss.
COUNTY OF COOK. }

We, the undersigned, C. A. Beck, General Manager, and J. C. Welling, Comptroller, of the Dubuque & Sioux City Railroad Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

C. A. BECK,
General Manager.

J. C. WELLING,
Comptroller.

Subscribed and sworn to before me this 7th day of December, 1890.

[SEAL.]

JOHN DUNN,
Notary Public.

ANNUAL REPORT

OF THE

HUMESTON & SHENANDOAH RAILROAD COMPANY.

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
Page 7. Give the names of your attorneys in Iowa.
Superintendents for Iowa.
Division superintendents for Iowa.
Page 11. Total mileage operated in Iowa.
Page 12. Total mileage in Iowa.
Page 17. 1—Amount of stock issued for dividends on earnings.
2—Amount of stock per mile of road.
3—Amount of stock representing road in Iowa.
4—Amount of stock held in Iowa.
Page 19. Amount of funded debt representing road in Iowa.
Page 27. Grand total for Iowa.
Page 33. Taxes paid in Iowa.
Page 45. 1—Operating expenses per mile of road.
2—Operating expenses per train mile.
3—Proportion of operating expenses and taxes for Iowa.
4—Percentage of expenses to earnings.
5—Net earnings per train mile.
6—Percentage of earnings to stock and debt.
7—Percentage of earnings to cost of road and equipment.
8—Surplus at the commencement of the year.
9—Surplus at the close of the year.
10—Amount of its own stock owned by the company.
Page 49. Fencing in Iowa.
1—How many miles of fencing on your road in Iowa?
2—How many miles of unfenced road in Iowa?
3—What is the average cost per mile of fencing?
4—What is the total cost of the same?
5—How many miles of new fencing built during the year?

- Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.
- 2—Average number of tons in cars when in less than car lots.
- 3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight. Three ton engine can haul about 200 tons freight.
- 4—Give the names of and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890.
- a—Total receipts for freight forwarded to points outside the State.
- b—Total receipts for freight received from points outside the State.
- c—Total receipts for freight forwarded to points within the State.
- d—Total receipts for freight received from points within the State.
- e—Total receipts from passengers destined to points outside the State.
- f—Total receipts from passengers from points outside the State.
- g—Total receipts from passengers destined to points within the State.
- h—Total receipts from passengers from points within the State.
- 5—Total amount received for local freight.
- 6—Total amount received for through freight.
- 7—Number of tons of local freight carried.
- 8—Total amount received from freight originating in Iowa and passing outside the State.
- 9—Total amount received from freight originating outside the State and destined to points in Iowa.
- 10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?
- 11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?
- 12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?
- 13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?
- 14—What per cent of freight received at each station on your road is local and what per cent interstate?
- 15—What proportion of earnings is credited to Iowa on business passing across the State from points beyond to points beyond the State?
- 16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?
- 17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?
- 18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?
- 19—Give the amount in tons and kind of freight furnished by each branch line to your main line. No statistics from which it will be possible to give this information.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890:

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Tonnage crossing Missouri river bridge at for the year ending June 30, 1890:

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

- Page 66. Under heading "State or Territory" insert Iowa.
- Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings. Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
- 2—State the number of acres yet to ensue to your company from congressional grants.
- 3—State the average price at which these lands have been sold or contracted by the company.
- 4—State the number of acres sold.
- 5—State the amount received from sales.
- 6—State the amount unpaid on outstanding contracts.
- 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
- 8—State the amount expended in sale and management of lands.
- 9—State the amount of taxes paid on lands.
- 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes. No land grant.
- 11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business. Not known.
- Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt? None.
- 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs. None.
- 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic. None.
- 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road. None.

HISTORY.

Name of common carrier making this report:
Humeston & Shenandoah Railroad Company.

Date of organization:
February 12th, 1881.

Under laws of what government, State or Territory organized? If more than one, name all; give reference to each statute and all amendments thereof:
Iowa.

If a consolidated company name all the constituent companies. Give reference to charters of each, and all amendments of same:
Original organization.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
James F. How	St. Louis, Missouri	Second Wednesday of April, 1891.
Geo. S. Grover	St. Louis, Missouri	
Chas. M. Hays	St. Louis, Missouri	
W. W. Baldwin	Burlington, Iowa	
H. B. Scott	Burlington, Iowa	
H. E. Jarvis	Burlington, Iowa	

Total number of stockholders at date of last election:
Eight. Three in Iowa.

Date of last meeting of stockholders for election of directors:
April 9th, 1890.

Give post-office address of general and operating office:
Clarinda, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	W. W. Baldwin	Burlington, Iowa.
Secretary	E. C. Murphy	Clarinda, Iowa.
Treasurer	James F. How	St. Louis, Missouri.
Auditor and Ass't Treasurer	J. H. Ellis	Clarinda, Iowa.
General Manager	E. C. Murphy	Clarinda, Iowa.
General Passenger Agent	H. S. Nelson	Clarinda, Iowa.
General Freight Agent		
General Ticket Agent		

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of road named.
	FROM—	TO—		
MAIN LINE OWNED— Humeston & Shenandoah Railroad	Van Wert, Iowa	Shenandoah, Iowa	95.45	95.45
LINE OPERATED UNDER TRackage RIGHTS— Keokuk & Western Railroad	Humeston, Iowa	Van Wert, Iowa	17.08	17.08
All in Iowa				

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK— Common	40,250 \$	100.00 \$	4,025,000.00 \$	4,025,000.00	None.	None.
Total	40,250 \$	100.00 \$	4,025,000.00 \$	4,025,000.00		
MANNER OF PAYMENT FOR CAPITAL STOCK.						
ISSUED FOR CONSTRUCTION— Common	Number of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized	REMARKS.	
	None.		40,250	None.		
Total			40,250		All for Iowa. Three shares held in Iowa. None issued for dividends.	

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	Rate.	INTEREST.		
	Date of issue.	When due.						When payable.	Amount accrued during year.	Amount matured during year.
First mortgage bonds.....	April 1, 1881	Mar. 31, 1911	\$ 3,000,000.00	\$ 2,684,000.00	\$ 2,684,000.00	\$ 2,684,000.00	7	Jan. 1, July 1	\$ 187,880.00	\$ 187,880.00
Grand total.....			\$ 3,000,000.00	\$ 2,684,000.00	\$ 2,684,000.00	\$ 2,684,000.00			\$ 187,880.00	\$ 187,880.00
All for Iowa.										

Interest on funded debt was provided for by C., B. & Q. R. R. Co. and W., St. L. & P. Ry Co., who as lessees paid the H. & S. R. R. Co. for rental of its line the amount of interest accrued during the year.
No portion of this interest was paid by the H. & S. R. R. Co., and as will be seen by reference to income account the earnings applicable to payment of interest amounted only to \$13,421.88, or five-tenths of one per cent on funded debt.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	INTEREST.	
	Amount accrued during year.	Amount outstanding.
Mortgage bonds.....	\$ 187,880.00	\$ 2,684,000.00
Total.....	\$ 187,880.00	\$ 2,684,000.00

HUMESTON & SHENANDOAH RAILROAD CO.

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash.....	\$ 14,306.22
Due from agents.....	80.43
Net traffic balances due from other companies.....	14,133.78
Due from solvent companies and individuals.....	3,033.92
Due from lessees for rental of line.....	93,940.60
Total.....	\$ 125,495.47
Materials and supplies on hand, \$14,532.61.	

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Audited vouchers and accounts.....	\$ 7,184.44
Wages and salaries.....	7,545.60
Matured interest coupons unpaid.....	93,940.60
Balance—cash assets.....	16,826.43
Total.....	\$ 125,497.07

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 168,031.63
Less operating expenses.....	129,842.51
Income from operation.....	\$ 38,189.12
Miscellaneous income, less expenses.....	794.61
Total income.....	\$ 38,983.73
DEDUCTIONS FROM INCOME:	
Interest on funded debt (accrued)..... Paid by lessees.	
Rentals.....	\$ 12,000.00
Taxes (all for Iowa).....	8,521.25
Total deductions from income.....	\$ 20,521.25
Net income.....	\$ 18,462.48
Other payments from net income (paid to lessees).....	20,000.00
Deficit from operations of year ending June 30, 1890.....	6,578.12
Surplus on June 30, 1890.....	42,080.36
Deductions for year.....	\$ 6,578.12
Surplus on June 30, 1890.....	\$ 35,502.24

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	TOTAL AMOUNT OUTSTANDING.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To railroads.	To other properties.	Miles.	Amount.	
Capital stock	\$ 4,020,000.00			95.45	\$ 42,129.16 All for Iowa.	
Bonds	2,054,000.00			95.45	28,119.44	
Total	\$ 6,074,000.00			95.45	\$ 70,248.60	

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1899.	Total cost to June 30, 1900.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Charged to construction or equipment.			
Grand total cost construction, equipment, etc.				\$ 6,719,311.05	\$ 6,719,311.05	\$ 70,266.14
Total cost construction, equipment, etc., Iowa.				\$ 6,719,311.05	\$ 6,719,311.05	\$ 70,266.14

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of repayments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue	\$ 27,184.29		
Less repayments		\$ 310.40	
Excess fares refunded			
Total passenger revenue			\$ 26,873.89
Mail			6,784.29
Express			2,712.00
Total passenger earnings			\$ 36,370.18
FREIGHT—			
Freight revenue	\$ 129,329.66		
Less repayments		\$ 307.55	
Overcharge to shippers			
Total freight revenue			129,022.11
OTHER EARNINGS FROM OPERATION—			
Telegraph companies	\$ 282.81		
Rentals not otherwise provided	180.00		
Total other earnings			462.81
Total gross earnings from operation, Iowa.			\$ 166,655.10

MISCELLANEOUS INCOME.

ITEM.	Gross income.	Less expenses.	Net miscellaneous income.
Interest on bank deposits	\$ 754.61		\$ 754.61
Total	\$ 754.61		\$ 754.61

OPERATING EXPENSES

ITEM.	Chargesable to passenger traffic.	Chargesable to freight traffic.	TOTAL.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	\$ 11,348.07	\$ 16,331.02	\$ 27,679.09
Renewals of rails	419.18	683.23	1,102.41
Renewals of ties	3,633.70	5,233.26	8,866.96
Repairs of bridges and culverts	4,080.64	6,873.13	10,953.77
Repairs of fences, road-crossings, signs and cattle guards	2,005.54	4,181.15	6,186.69
Repairs of buildings	760.26	1,031.05	1,791.31
Repairs of telegraph	9.84	14.10	23.94
Total	\$ 23,263.77	\$ 33,758.93	\$ 57,022.70

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	2,476.21	4,377.12	6,853.33
Repairs and renewals of passenger cars.....	906.13		906.13
Repairs and renewals of freight cars.....		4,210.94	4,210.94
Total.....	\$ 3,382.34	\$ 8,588.06	\$ 11,970.40
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and round-housemen.....	5,430.18	7,845.23	13,275.41
Fuel for locomotives.....	1,432.58	10,420.84	11,853.42
Water-supply for locomotives.....	390.95	562.59	953.54
All other supplies for locomotives.....	162.11	512.43	674.54
Wages of other trainmen.....	5,119.79	7,636.46	12,756.25
All other train supplies.....	429.30	463.65	892.95
Wages of switchmen, flagmen and watchmen.....	160.58	231.09	391.67
Wages of station agents, clerks and laborers.....	4,178.67	6,013.21	10,191.88
Station supplies.....	480.76	691.82	1,172.58
Loss and damage.....	222.35	647.47	869.82
Injuries to persons.....		975.75	975.75
Total.....	\$ 18,007.27	\$ 36,000.54	\$ 54,007.81
GENERAL EXPENSES—			
Salaries of officers.....	2,980.62	4,259.21	7,239.83
Salaries of clerks.....	491.54	707.33	1,198.87
General office expenses and supplies.....	164.70	237.02	401.72
Advertising and printing.....	78.38	112.80	191.18
Insurance.....	358.14	515.36	873.50
Legal expenses.....	180.30	259.30	439.60
Total.....	\$ 4,253.59	\$ 6,121.02	\$ 10,374.61
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	23,160.77	33,328.02	56,488.79
Maintenance of equipment.....	3,382.34	8,588.06	11,970.40
Conducting transportation.....	18,007.27	36,000.54	54,007.81
General expenses.....	4,253.59	6,121.02	10,374.61
Grand total.....	48,803.97	84,038.54	132,842.51

Percentage of expenses to earnings—all for Iowa..... 80.1

EXPLANATORY REMARKS.

The train mileage basis is not, for this line, a fair one for the division of operating expenses.

We do not claim that our passenger trains are profitable, but it is reasonably certain it did not cost \$12,462.56 more to run them than they earned, as this report indicates.

Operating expenses per mile of road.....	\$ 1,391.74.971
Operating expenses train mile.....	74.557
Net earnings, above operating expenses only, per train mile.....	19.076
Percentage of net earnings, after deducting rental and taxes, to stock and debt and to cost of road and equipment, 2-10 of 1 per cent.	
Surplus at commencement of year.....	42,988.38
Surplus at close of year.....	35,516.36

No stock owned by this company.

FENCING IN IOWA.

Miles of fencing.....	102.5
Miles of unfenced road.....	14.2
Average cost per mile of fencing.....	\$ 181.90
Total cost of fencing.....	\$ 29,559.40
New fence built during year, miles.....	51.9

RENTALS PAID.

RENTS PAID FOR LEASE OF ROAD.

NAME OF ROAD.	Interest on bonds guaranteed.	Dividends on stock guaranteed.	Cash.	Total.
Keokuk & Western R. R., for trackage, Humeston to Van Wert, 17.08 miles.....			\$ 12,000.00	
Total rentals.....			\$ 12,000.00	

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1899.	Total June 30, 1900.	YEAR ENDING JUNE 30, 1900.	
			Increase.	Decrease.
Cost of road.....	\$ 6,719,311.95	\$ 6,719,311.95		
Cost of equipment.....	26,969.65	16,820.43		10,149.22
Cash and current assets.....				
OTHER ASSETS—				
Materials and supplies.....	10,951.51	14,532.61	3,581.10	
Grand total.....	\$ 6,737,233.11	\$ 6,750,664.99		\$ 13,431.88

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1899.	Total June 30, 1900.	YEAR ENDING JUNE 30, 1900.	
			Increase.	Decrease.
Capital stock.....	\$ 4,020,000.00	\$ 4,020,000.00		
Funded debt.....	2,684,000.00	2,684,000.00		
Local aid.....	5,174.73	5,174.73		
Profit and loss.....	42,988.38	35,516.26		7,472.12
Grand total.....	\$ 6,757,263.11	\$ 6,750,684.99		\$ 6,578.12

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

The American Express Company does business on the line, paying \$226 per month for the privilege.

MAILS.

The United States mail is carried on one passenger train each way, daily except Sunday, at rate of \$79.11 per mile of road per annum.

SLEEPING, PARLOR AND DINING CAR COMPANIES.

No sleeping, parlor nor dining cars are run.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

No contracts with fast freight or similar transportation companies.

OTHER RAILROAD COMPANIES.

The usual traffic agreements with connecting lines, subject to change from time to time.

TELEGRAPH COMPANIES.

Telegraph line built and owned by H. & S. R. R. Co. Instruments and batteries furnished by Western Union Telegraph Company. Earnings divided between the two.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.			Miles.	Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—						
First mortgage bonds.	Van Wert, Ia.	Shenandoah, Ia.		95.45	\$ 28,119.44	*.....	None	None

* Eighteen locomotives, four passenger cars, seventy freight cars.

EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers.....	3	\$ 7,939.84	\$ 7.74
Master mechanic and road master.....	2	2,580.00	4.12
General office clerks and master mechanic office clerk.....	3	1,978.85	2.10
Station agents.....	13.7	9,398.24	1.89
Other station men.....	1	168.00	.83
Enginemen.....	5.2	6,487.73	4.01
Firemen.....	5	3,604.85	2.28
Conductors.....	3	4,686.36	2.90
Other trainmen.....	9	5,066.58	1.80
Machinists.....	3.6	2,666.90	2.43
Carpenters, car repairs and cleaners.....	14.6	8,662.48	1.91
Other shopmen and engine house men.....	14.9	7,562.78	1.71
Section foremen.....	18	9,717.69	1.73
Other trackmen.....	44.6	15,429.79	1.12
Switchmen, flagmen and watchmen.....	8	301.67	1.87
Telegraph operators and dispatchers.....	2	1,800.00	2.88
All other employees and laborers.....	5.10	2,782.24	1.52
Total (including general officers)—Iowa.....	132.8	\$ 90,474.96	\$ 1.90
Less general officers.....	3	7,939.84	7.74
Total (excluding general officers)—Iowa.....	149 1/2	\$ 82,535.12	\$ 1.78
DISTRIBUTION OF ABOVE—			
General administration.....	5	\$ 8,468.71	\$ 5.41
Maintenance of way and structures.....	75	32,794.65	1.40
Maintenance of equipment.....	20.1	13,026.69	2.07
Conducting transportation.....	52.7	36,185.90	2.20
Total (including general officers)—Iowa.....	132.8	\$ 90,474.96	\$ 1.90
Less general officers.....	3	7,939.84	7.74
Total (excluding general officers)—Iowa.....	149 1/2	\$ 82,535.12	\$ 1.78

This distribution is simply an approximation. It is impracticable to keep our accounts in such shape as shall accurately show the number of days and amount of wages actually chargeable to each of these classes of expense. Furthermore, this form makes no provision for labor charged to material or individual accounts, which does not and should not enter an expense account.

PASSENGER, FREIGHT AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue	37,730
Number of passengers carried one mile	992,347
Average distance carried, miles	26.3
Total passenger revenue	\$ 26,544.89
Average amount received from each passenger	71.150
Average receipts per passenger per mile	27.73
*Estimated cost of carrying each passenger one mile	53.640
Passenger earnings per mile of road	380.73.760
Passenger earnings per train mile	49.475

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue	126,562
Number of tons carried one mile	9,684,513
Average distance haul of one ton, miles	76.5
Total freight revenue	\$ 129,226.81
Average amount received for each ton of freight	1.02.154
Average receipts per ton per mile	01.334
*Estimated cost of carrying one ton one mile	.808
Freight earnings per mile of road	1,358.86.914
Freight earnings per train mile	1.23.685

PASSENGER AND FREIGHT:

Passenger and freight revenue	\$ 156,071.70
Passenger and freight revenue per mile of road	1,635.11.472
Passenger and freight earnings	165,568.22
Passenger and freight earnings per mile of road	1,734.69.080
Gross earnings from operation	166,031.63
Gross earnings from operation per mile of road	1,729.45.362
Expenses	132,842.51
Expenses per mile of road	1,391.74.971

TRAIN MILEAGE:

Miles run by passenger trains	73,456
Miles run by freight trains	104,480
Total mileage trains earning revenue	177,936
*Miles run by switching trains	8,377
Miles run by construction and other trains	4,877
Grand total train mileage	191,190
Mileage of loaded freight cars—north or east	217,360
Mileage of loaded freight cars—south or west	526,541
Mileage of empty freight cars—north or east	405,473
Mileage of empty freight cars—south or west	90,234
Average number of freight cars in train	11.9
Average number of loaded cars in train	7.1
Average number of empty cars in train	4.8
Average number of tons of freight in train	127.5
Average number of tons of freight in each loaded car	18

If, as we think, the division of operating expenses is incorrect, these estimates are worthless.

*Cost of carrying passengers is here charged with 74 per cent of total passenger expense, this being the ratio which passenger revenue bears to total passenger earnings.

*No engines are employed exclusively for switching. Road engines are allowed six miles per hour for time actually employed at end of runs in switching their trains.

A thirty-eight ton engine can haul about 290 tons of freight over the entire line.

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight origina- ting on this road, whole tons.	Freight received from contract- ing roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain	*	*	15,896	17.54
Flour			722	.50
Hay			871	.54
Fruits and vegetables			2,142	1.69
PRODUCTS OF ANIMALS—				
Live stock			13,264	9.00
Dressed meats				
Other packing-house products			1,664	.79
Poultry, game and fish				
Wool			81	.05
Hides and leather			24	.02
PRODUCTS OF MINES—				
Bituminous coal			80,673	61.77
Stone, sand and other like articles			2,700	2.14
PRODUCTS OF FOREST—				
Lumber			3,724	2.94
Fence posts, fire wood, etc.			572	.45
MANUFACTURES—				
Petroleum and other oils			164	.13
Cement, brick and lime			855	.67
Agricultural implements			318	.25
MERCHANDISE				
			3,289	2.59
MISCELLANEOUS—				
Other commodities not mentioned above			2,408	1.92
Total tonnage—Iowa			126,562	

* Not separated in our statistics.

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	5	5				
Freight.....	13	13				
Total.....	18	18	7	Westinghouse		
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	2	2				
Baggage, express and postal cars.....	2	2				
Total.....	4	4	4	Westinghouse	4	Miller.
CARS IN FREIGHT SERVICE—						
Box Cars.....	12	12				
Flat cars.....	20	20				
Stock cars.....	16	16				
Coal cars.....	20	20				
Total.....	68	68				
CARS IN COMPANY'S SERVICE—						
Caboose cars.....	8	8				
Total.....	76	76				

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.			
Kind.	Tons.	Weight per yard, lbs.	Average price per ton at distributing point.	Kind.	Number.	Average price at distributing point.	
Steel.....	50.10	55	36.80	Oak.....	20,156	\$.44	
Total.....	50.10	55		Total.....	20,156		

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal bituminous.		Wood, cords soft.*		Total fuel consumed—tons.	Miles run.	Av. pounds consumed per mile.
Passenger.....	745				745	74,257	20.04
Freight.....	5,660				5,660	105,229	107.37
Switching.....	105				105	8,777	25.07
Construction.....	48				48	4,877	19.68
Total.....	6,558				6,558	192,840	68.61
Average cost at distributing point.....	\$	1.78					

*Used only for firing up.

MILEAGE.
MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-lease right.	Total mileage operated.	New line constructed during year.	RAILS FOR LINE OWNED.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track.	96.45						112.50		87.50	7.50
Miles of yard track, sidings, and spurs.	8.50						8.50		8.50	
Total mileage operated (all tracks).	104.95						121.00		96.00	7.50

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-lease right.	Total mileage operated.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Iowa.....							104.95			
Total mileage operated (single track).							104.95			

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-lease right.	Total mileage owned.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Iowa.....							87.50			
Total mileage owned (single track).							87.50			

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN FLAGMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....	1	.....	1	.....
At stations.....	1	.....	1
Total.....	1	1	1	1

CHARACTERISTICS OF ROAD.

Maps and profiles are incomplete, and it is impossible to give the details asked for.
The maximum gradient is seventy feet per mile, and a considerable portion of the road is on heavy gradients.
The percentage of curved line is also large.

BRIDGES, TRETTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Combination	12	40	132	1,084
Total.....	12	40	132	1,084
TRETTLES.....	158	16	16	22,804
OVERHEAD HIGHWAY CROSSINGS—				
Under farm crossings.....				2
Trestles.....				6
Height of lowest above surface of rail, feet.....				18
OVERHEAD RAILWAY CROSSING—				
Trestles.....				2
Height of lowest above surface of rail, feet.....				20

GAUGE OF TRACK—

Four feet, eight and one half inches; 95.45 miles.

TELEGRAPH

Miles of line, 95.45; miles of wire, 95.45; owned and operated by this company.

CAR MILEAGE.

We pay mileage at the rate of $\frac{1}{2}$ cent per mile on all freight cars belonging to other companies or individuals which ran on our line.

STATE OF IOWA. }
COUNTY OF PAGE. } ss.

We, the undersigned, E. C. Murphy, General Manager, and J. H. Ellis, Assistant Treasurer of the Humeston & Shenandoah Railroad Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

E. C. MURPHY,
General Manager.

J. H. ELLIS,
Assistant Treasurer.

Subscribed and sworn to before me this 7th day of October, 1890.
[SEAL.]

WILLIAM ORR,
Notary Public.

ANNUAL REPORT

OF THE

IOWA CENTRAL RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
 Page 7. Give the names of your attorneys in Iowa.
 Superintendents for Iowa.
 Division superintendents for Iowa.
 Page 11. Total mileage operated in Iowa.
 Page 13. Total mileage in Iowa.
 Page 17. 1—Amount of stock issued for dividends on earnings.
 2—Amount of stock per mile of road.
 3—Amount of stock representing road in Iowa.
 4—Amount of stock held in Iowa.
 Page 19. Amount of funded debt representing road in Iowa.
 Page 27. Grand total for Iowa.
 Page 33. Taxes paid in Iowa.
 Page 45. 1—Operating expenses per mile of road.
 2—Operating expenses per train mile.
 3—Proportion of operating expenses and taxes for Iowa.
 4—Percentage of expenses to earnings.
 5—Net earnings per train mile.
 6—Percentage of earnings to stock and debt.
 7—Percentage of earnings to cost of road and equipment.
 8—Surplus at the commencement of the year.
 9—Surplus at the close of the year.
 10—Amount of its own stock owned by the company.
 Page 46. Fencing in Iowa.
 1—How many miles of fencing on your road in Iowa?
 2—How many miles of unfenced road in Iowa?
 3—What is the average cost per mile of fencing?
 4—What is the total cost of the same?
 5—How many miles of new fencing built during the year?

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names of and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890.

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890.

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Tonnage crossing Missouri river bridge at for the year ending June 30, 1890.

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Page 69. Under heading "State or Territory" insert Iowa.
 Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.
 Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANT.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
 2—State the number of acres yet to inure to your company from congressional grants.
 3—State the average price at which these lands have been sold or contracted by the company.
 4—State the number of acres sold.
 5—State the amount received from sales.
 6—State the amount unpaid on outstanding contracts.
 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
 8—State the amount expended in sale and management of lands.
 9—State the amount of taxes paid on lands.
 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
 11—The cost and actual present cash value of road and equipment including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business.
- Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?
 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.
 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

Answers to these questions will be found further on in this report.

HISTORY.

Name of common carrier making this report:

Iowa Central Railway Company.

Date of organization:

May 9, 1888.

Under laws of what Government, State or Territory organized? If more than one name all. Give reference to each statute and all amendments thereof:

Illinois.

If a re-organized company, give name of original corporation, and refer to laws under which it was organized.

Central Iowa Railway; Iowa; foreclosure.

ORGANIZATION.

NAME OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Russell Sage.....	New York.....	September 5, 1890.
H. J. Morse.....	New York.....	September 5, 1890.
A. B. Stickney.....	St. Paul, Minn.....	September 5, 1890.
E. E. Chaso.....	New York.....	September 5, 1890.
G. E. Taintor.....	New York.....	September 5, 1890.
H. A. Gardner.....	Chicago.....	September 5, 1890.
J. P. Gardner.....	Chicago.....	September 5, 1890.
E. F. Lawrence.....	Chicago.....	September 5, 1890.
R. D. McFaddon.....	Chicago.....	September 5, 1890.

Total number of stockholders at date of last election:

1,146.

Total number of stockholders in Iowa:

Five.

Date of last meeting of stockholders for election of directors:

September 6, 1889.

Give post-office address of general office.

No. 11 Wall street, New York.

Give post-office address of operating office.

Marshalltown, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the Board.....	Russell Sage.....	New York.
President.....	Russell Sage.....	New York.
First Vice-President.....	H. J. Morse.....	New York.
Secretary.....	Geo. R. Morse.....	New York.
Treasurer.....	E. H. Perkins.....	New York.
Local Treasurer.....	Seth Zug.....	Marshalltown, Iowa.
General Solicitor.....	A. C. Daly.....	Marshalltown, Iowa.
Solicitor for Iowa.....	A. C. Daly.....	Marshalltown, Iowa.
Auditor.....	E. S. Benson.....	Marshalltown, Iowa.
General Manager.....	C. H. Ackert.....	Marshalltown, Iowa.
Chief Engineer.....	G. A. Padden.....	Marshalltown, Iowa.
Superintendent.....	J. B. Redmon.....	Marshalltown, Iowa.
Superintendent for Iowa.....	J. H. Redmon.....	Marshalltown, Iowa.
Superintendent of Telegraph.....	G. N. Gish.....	Marshalltown, Iowa.
Traffic Manager.....	A. E. Banks.....	Marshalltown, Iowa.
Assistant General Freight Agent.....	Jas. A. Mahoney.....	Marshalltown, Iowa.
Assistant General Passenger Agent.....	T. P. Barry.....	Marshalltown, Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
IOWA CENTRAL RAILWAY COMPANY—				
Main Line.....	Albia, Iowa.....	Northwood, Iowa.....	180.481	373.381
Main Line.....	Oskaloosa, Iowa.....	Iowa June, Ill. Bridge, less 2.57..	183.900	
Branch Line.....	Hampton, Iowa.....	Belmond, Iowa.....	22.203	129.644
Branch Line.....	Minerva Junction, Iowa.....	Story City, Iowa.....	34.510	
Branch Line.....	Newburg, Iowa.....	State Center, Iowa.....	26.640	
Branch Line.....	Grinnell and Montezuma Junc., Ia.....	Montezuma, Iowa.....	13.612	
Branch Line.....	New Sharon, Iowa.....	Newton, Iowa.....	27.748	
Branch Line.....	Lynnville Junction, Iowa.....	Lynnville, Iowa.....	1.500	
Spur.....	Carbon Junction, Iowa.....	Carbonado, Iowa.....	2.431	2.570
Keithsburg Bridge Company.....	Iowa side of Mississippi River.....	Illinois side of Mississippi River..	2.570	
Peoria & Pekin Union Railway.....	Iowa Junction, Illinois.....	Peoria, Illinois.....	3.500	3.500
Total.....				509.063
Total in Iowa.....				415.836

Total mileage operated in Iowa, 385.136 miles.

Total mileage in Iowa, 415.836 miles.

Spur from Carbon Junction to Carbonado opened for operation within this year. Same built to develop new coal field.

Line from Mason City to Northwood, 20.7 miles, leased. Revenue for same included in income account, under Gross Earnings from Operation.

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK—						
Common.....	110,000	100.00 \$	11,000,000.00 \$	7,073,501.30		
Preferred.....	74,000	100.00	7,400,000.00	5,505,912.14		
Total.....	184,000	\$	18,400,000.00 \$	12,579,413.44		

MANNER OF PAYMENT FOR CAPITAL STOCK.	No. of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized.	REMARKS.
					All stock issued in consideration and in pursuance of the plan of reorganization adopted by the board and stockholders of the Central Iowa Railway Co. Copy of plan filed with last report.

Stock per mile of road—	Authorized.....	\$ 36,578.70
	Issued.....	25,796.89
Stock representing road in Iowa (issued).....		11,103,723.62
Amount of stock held in Iowa.....		1,000.00

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	INTEREST.			
	Date of issue.	When due.					Rate.	When payable.	Amount accrued during year.	Amount matured during year.
First mortgage	June, 1888	June, 1903	\$ 7,650,000.00	\$ 5,916,666.21	\$ 4,916,666.21	.....	5	June and December	\$ 294,920.49	\$ 294,850.02

* \$956.21 scrip on which no interest is figured.

All bonds issued in accordance with plan of reorganization of Central Iowa Railway. Copy of plan filed with 1889 report.
Funded debt representing Iowa, \$4,874,388.53.

EQUIPMENT TRUST OBLIGATIONS.

A. GENERAL STATEMENT.

SERIES OR OTHER DESIGNATION.	Date of issue.	Term.	Number of payments.	EQUIPMENT COVERED.	REMARKS.
St. Charles Car Company	Oct. 5, 1889	2	24	225 box cars	
St. Charles Car Company	Dec. 15, 1889	2	24	6 coaches	
Haskell & Barker Car Company	Dec. 14, 1889	4	48	100 box cars	

B. STATEMENT OF AMOUNT.

SERIES OR OTHER DESIGNATION.	Cash paid on delivery of equipment.	DEFERRED PAYMENTS—PRINCIPAL.		DEFERRED PAYMENTS—INTEREST.			
		Original amount.	Amount outstanding.	Amount outstanding.	Amount accrued during year.	Amount matured during year.	Rate.
St. Charles Car Company	\$ 14,515.02	\$ 84,321.20	\$ 60,347.84	\$	\$ 640.39	\$ 640.39	6
St. Charles Car Company	4,264.00	20,404.00	15,140.00	*	100.14	100.14	6
Haskell & Barker Car Company	6,750.00	38,250.00	32,495.20	*	1,087.74	1,087.74	6
Total	\$ 25,529.02	\$ 142,975.20	\$ 104,983.04	\$ 4,095.96	\$ 3,827.84	\$ 1,827.27	.....

* No interest notes given.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount matured during year.
Mortgage bonds	\$ 5,916,666.21	\$ 4,916,666.21	\$ 294,920.49	\$ 294,850.02
Miscellaneous obligations	147,000.00	108,561.40	1,827.27	1,827.27
Total	\$ 6,063,666.21	\$ 5,025,227.61	\$ 296,747.76	\$ 296,677.29

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 27,634.92
Due from agents	20,571.00
Net traffic balances due from other companies	3,568.90
Due from solvent companies and individuals	73,790.48
Balance current liabilities	328,110.33
Total	\$ 453,676.53

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Loans and bills payable	165,000.00
Audited vouchers and accounts	\$ 110,425.04
Wages and salaries	56,094.40
Matured interest coupons unpaid (including coupons due July 1)	17,100.00
Miscellaneous	105,117.99
Total	\$ 453,676.53

Materials and supplies on hand, \$94,197.70.

INCOME ACCOUNT.

Gross earnings from operation	\$ 1,604,350.69
Less operating expenses	1,176,348.35
Income from operation	\$ 428,018.34
Miscellaneous income—less expenses	471.50
Income from other sources	\$ 471.50
Total income	\$ 428,489.84
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued	\$ 296,796.76
Interest on interest-bearing current liabilities accrued, not otherwise provided for	4,784.97
Rentals	42,935.16
Taxes	59,357.33
Total deductions from income	\$ 403,874.12
Net income	\$ 24,615.72
Surplus from operations of year ending June 30, 1890	\$ 24,615.72
Deficit on June 30, 1889, May 16th to June 30th	20,773.36
Surplus on June 30, 1890	\$ 3,842.36
Taxes paid in Iowa	\$ 47,290.13

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To Railroads.	To other Properties.	Miles.	Amount.	
Capital stock	\$ 13,470,500.44	\$ 13,470,500.44		503,025	\$ 26,796.88	
Bonds	5,916,986.31	5,916,986.31		503,025	11,762.74	
Equipment trust obligations	108,561.48	108,561.48		503,025	215.82	
Total	\$ 19,555,021.06	\$ 19,555,021.06		503,025	\$ 38,775.44	
FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRAFFIC RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.						
NAME OF ROAD.	CAPITAL STOCK.	FUNDED DEBT.	CURRENT LIABILITIES.	TOTAL.		AMOUNT PER MILE OF ROAD.
				Miles.	Amount.	
Iowa Central Railway Company	\$ 13,470,500.44	\$ 5,916,986.31	\$ 328,110.33	19,734,500.06	\$ 463,627.8	36,231.91
Kellogg Bridge Company	600,000.00	501,000.00		1,191,000.00	7.37	463,624.12
Grand total	\$ 14,070,500.44	\$ 6,497,986.31	\$ 328,110.33	39,915,500.06	\$ 665,566	41,368.23
Proportion for Iowa	11,447,014.93	5,212,446.53	270,297.99	16,930,232.75	415,692	40,714.01

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1889.	Total cost to June 30, 1890.	Cost per mile.
	Included in operating expenses.	Charged to improvements, as permanent account.	Not included in operating expenses, charged to construction or equipment.			
CONSTRUCTION—						
Right of way.....	\$ 13,330.11		\$ 2,985.40	\$ 2,985.40		
Fences.....	33,028.28		25.00	33,053.28		
Bridges and trestles.....	62,822.34		96,230.94	159,053.28		
Rails.....	3,217.34		52,740.02	55,957.36		
Telegraph line.....			10,300.46	10,300.46		
Buildings, furniture, and fixtures.....			7,016.22	7,016.22		
Shop machinery and tools.....			370.85	370.85		
Sidings and yard extensions.....			12,116.97	12,116.97		
Road built by contract.....			188,071.15	188,071.15		
Purchase of constructed road.....			141,297.62	141,297.62		
Other items.....	8,500.70		6,642.85	15,143.55		
Total construction.....	\$ 114,580.97		\$ 65,411.35	\$ 179,992.32		
EQUIPMENT—						
Locomotives.....	6,063.72		60,154.19	66,217.91		
Passenger cars.....	4,017.31		4,161.08	8,178.39		
Freight cars.....	19,079.06		54,775.09	73,854.15		
Total equipment.....	\$ 30,160.09		\$ 114,090.36	\$ 144,250.45		
Grand total cost construction, equipment, etc.....	\$ 144,741.06		\$ 179,882.68	\$ 324,623.74		
Total cost construction, equipment, etc.—State of Iowa.....	\$ 196,051.55		\$ 130,422.43	\$ 326,473.98		

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of re-payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 139,037.92		
Less repayment—Tickets redeemed.....		1,225.80	
Total deductions.....		\$ 1,225.80	
Total passenger revenue.....			\$ 137,812.12
Mail.....			31,036.32
Express.....			9,712.22
Extra baggage and storage.....			2,632.66
Other items.....			961.76
Total passenger earnings.....			\$ 181,154.08
FREIGHT—			
Freight revenue.....	\$1,925,465.17		
Less repayment—overcharge to shippers.....		5,760.72	
Total deductions.....		\$ 5,760.72	
Total freight revenue.....			\$ 1,919,704.45
Other items.....			298.20
Total freight earnings.....			\$ 1,920,002.65
Total passenger and freight earnings.....			\$ 1,325,987.77
OTHER EARNINGS FROM OPERATION—			
Telegraph companies.....			982.19
Rent from tracks, yards and terminals.....			15,403.57
Rentals not otherwise provided for.....			100.00
Total other earnings.....			\$ 16,485.76
Total gross earnings from operation, Iowa.....			\$ 1,342,473.53
Total gross earnings from operation, entire line.....			\$ 1,604,306.69

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS, AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
TRACKS—				
Main line.....	Mason City, Iowa, to Mauly Junction.....	Chicago, St. Paul & Kansas City Railway.....	\$ 1,403.57	
Main line.....	Mauly Junction to Northwood.....	Burlington, Cedar Rapids & Northern Railway.....	14,000.00	
Total.....				\$ 15,403.57
Grand total rentals received.....				\$ 15,403.57

MISCELLANEOUS INCOME.

ITEM.	GROSS INCOME.	LESS EXPENSES.	NET MISCELLANEOUS INCOME.
Rent dwelling houses and grounds.....	\$ 471.50		\$ 471.50
Total	\$ 471.50		\$ 471.50

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 40,060.40	\$ 108,006.72	\$ 148,067.12
Renewals of rails.....	6,772.65	18,255.63	25,028.28
Renewals of ties.....	16,926.73	45,625.82	62,552.55
Repairs of bridges and culverts.....	17,866.47	48,212.84	66,079.31
Repairs of fences, road-crossings, signs and cattle guards.....	2,382.60	6,422.54	8,805.14
Repairs of buildings.....	10,679.80	28,787.32	39,467.12
Repairs of telegraph.....	965.10	2,601.43	3,566.53
Total	\$ 95,682.83	\$ 237,912.30	\$ 333,595.13
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 15,779.65	\$ 50,200.52	\$ 66,000.17
Repairs and renewals of passenger cars.....	19,102.37		19,102.37
Repairs and renewals of freight cars.....		74,485.09	74,485.09
Shop machinery, tools, etc.....	589.55	1,589.14	2,178.69
Total	\$ 35,471.57	\$ 125,274.75	\$ 160,746.32
CONDUCTING TRANSPORTATION—			
Wages of engine-men, firemen, and roundhouse-men.....	\$ 26,871.33	\$ 90,690.28	\$ 117,561.61
Fuel for locomotives.....	15,144.73	77,739.27	92,884.00
Water-supply for locomotives.....	1,334.65	3,507.56	4,842.21
All other supplies for locomotives.....	1,894.25	6,672.51	8,566.76
Wages of other trainmen.....	11,237.29	73,286.83	84,524.12
All other train supplies.....	4,943.15	6,087.85	11,031.00
Wages of switchmen, flagmen, and watchmen.....	4,580.58	12,346.92	16,927.50
Expenses of telegraph, including train dispatchers and operators.....	8,122.11	21,920.05	29,042.16
Wages of station agents, clerks and laborers.....	18,776.80	50,612.71	69,389.51
Station supplies.....	1,244.94	3,255.75	4,500.69
Switching charges—balance.....	2,106.40	20,082.54	22,188.94
Car mileage—balance.....	4,970.25	21,000.66	25,970.91
Loss and damage.....	577.05	13,011.06	13,588.11
Injuries to persons.....	358.00	4,110.97	4,468.97
Other expenses.....	4,320.68	11,660.92	15,981.60
Total	\$ 105,296.51	\$ 417,710.88	\$ 523,007.39
GENERAL EXPENSES—			
Salaries of officers.....	\$ 5,564.51	\$ 14,900.09	\$ 20,464.60
Salaries of clerks.....	6,392.43	17,230.75	23,623.18
General office expenses and supplies.....	1,188.97	3,204.87	4,393.84
Agencies, including salaries and rent.....		6,100.08	6,100.08
Advertising.....	1,498.55		1,498.55
Commissions.....	2,947.05	123.25	3,070.30
Insurance.....	845.72	2,279.65	3,125.37
Expense of traffic associations.....		1,641.06	1,641.06
Rents for tracks, yards, and terminals.....	4,370.53	11,780.72	16,151.25
Rentals not otherwise provided for.....	407.32	1,097.93	1,505.25
Legal expenses.....	4,745.25	12,790.79	17,536.04
Stationery and printing.....	5,521.56	14,883.33	20,404.89
Other general expenses.....	2,523.10	6,801.00	9,324.10
Total	\$ 38,004.90	\$ 92,902.52	\$ 128,907.42

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 95,682.83	\$ 237,912.30	\$ 333,595.13
Maintenance of equipment.....	35,471.57	125,274.75	160,746.32
Conducting transportation.....	105,296.51	417,710.88	523,007.39
General expenses.....	38,004.90	92,902.52	128,907.42
Grand total.....	\$ 274,455.81	\$ 873,890.45	\$ 1,148,346.26
Percentage of expenses to earnings—entire line.....			73.32
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....	\$ 62,107.40	\$ 180,424.50	\$ 242,531.90
Maintenance of equipment.....	27,246.20	110,894.20	138,140.40
Conducting transportation.....	73,638.19	353,408.44	427,046.63
General expenses.....	21,633.37	68,074.15	89,707.52
Total	\$ 184,625.16	\$ 704,791.29	\$ 889,416.45
Percentage of expenses to earnings—Iowa.....			79.04
Operating expenses per mile of road.....			\$ 2,831.84
Operating expenses per train mile.....			65.25
Proportion of operating expenses and taxes for Iowa.....			75.96
Net earnings per train mile.....			23.74
Percentage of earnings (from operation) to stock and debt.....			38.23
Percentage of earnings (from operation) to cost of road and equipment.....			68.16
Surplus at close of year.....			\$ 3,842.30
Amount of its own stock owned by company and amount authorized, not yet issued.....			4,920,490.36

FENCING IN IOWA.

Entire line in Iowa fenced.
Average cost per mile of fence built this year, \$142.81.
Cannot tell cost of old fence.
New fence built this year, miles, 240.04.

RENTALS PAID.

RENTS PAID FOR LEASE OF ROAD.

NAME OF ROAD.	INTEREST ON BONDS GUARANTEED.	DIVIDENDS ON STOCK GUARANTEED.	CASH.	TOTAL.
Lyle Extension.....				7,475.16
Mississippi River Bridge.....	35,400.00			35,400.00
Total rentals.....	35,400.00		7,475.16	42,875.16

RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
TRACKS— B. C. R. & N. Track (temporary use).....	Morning Sun to Burlington, Iowa.....	B. C. R. & N. R'y.....		831.25
TERMINALS— Yards.....	Bartlett, Illinois.....	Peoria Terminal R'y.....	1,800.00	15,300.00
Peoria Terminals.....	Iowa Junction to Peoria, Illinois.....	Peoria & Pekin Union R'y.....	13,500.00	15,300.00
Total rentals.....				16,131.25
Grand total rentals paid.....				59,006.41

IOWA CENTRAL RAILWAY COMPANY.

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1899.	Total June 30, 1900.	YEAR ENDING JUNE 30, 1900.	
			Increase.	Decrease.
Cost of road.....	\$ 19,417,288.80	\$ 19,542,760.15	\$ 125,471.35	
Cost of equipment.....	2,500.00	111,593.50	114,093.50	
Lands owned.....		1,438.73	1,438.73	
Cash and current assets.....	85,083.60			85,083.60
OTHER ASSETS— Materials and supplies.....	117,899.94	94,197.70		23,702.24
Sundries.....		111,693.23	111,693.23	
Profit and loss.....	20,773.35			20,773.35
Grand total.....	\$ 19,698,525.79	\$ 19,861,623.77	\$ 163,097.98	\$ 136,897.85

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1899.	Total June 30, 1900.	YEAR ENDING JUNE 30, 1900.	
			Increase.	Decrease.
Capital stock.....	\$ 13,479,503.44	\$ 13,479,503.44		
Funded debt.....	5,000,000.00	6,025,517.64	1,025,517.64	
Current liabilities.....		328,110.33	328,110.33	
Accrued interest on funded debt not yet payable.....	24,583.25	24,650.00	66.75	
Profit and loss.....		3,842.36	3,842.36	
Grand total.....	\$ 19,404,086.77	\$ 19,861,623.77	\$ 457,537.00	

IMPORTANT CHANGES DURING THE YEAR.

Spur from Carbon Junction, one-half mile north of Okaloosa, Iowa, to Carbonado, 2.43 miles main track and 2.84 miles sidings. This branch built to develop new coal field.

Surrendered lease of line from Manly Junction, Iowa, to Lyle, Minn., on January 31, 1900; 20.2 miles. Leased line from Mason City, Iowa, to Manly Junction, to Chicago, St. Paul & Kansas City Railway on February 10, 1900; 9.22 miles.

Changed line on eastern division by building 1.4 miles new track near Olin, Iowa, to save rebuilding 1,943 feet of trestle.

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

The United States Express Company. Agents and messengers supplied by it. Iowa Central Railway Company furnishes cars at a fixed rate per diem. Freight taken and delivered in cars by the express company.

MAILS.

Iowa Central Railway Company furnishes mail cars with proper conveniences and delivers mail at terminal and intermediate offices within eighty rods of station house. Compensation allowed by United States Post-office Department is based upon returns showing amount and character of service for thirty consecutive working days.

SLEEPING, PARLOR AND DINING CAR COMPANIES.

Mileage is paid sleeping car companies who also receive all revenue derived from the cars.

TELEGRAPH COMPANIES.

The Western Union Telegraph Company owns and controls all telegraph wire on line of this road. Iowa Central Railway uses wires for the transaction of its business and keeps them in repair. All supplies are furnished by the telegraph company.

OTHER CONTRACTS.

The Iowa Central Railway Company uses Mississippi river bridge at Keithsburg, Illinois, for which it pays the Keithsburg Bridge Company a fixed rental based on annual interest on bridge bonds.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.			Am't mortg. per mile of line.	What equip-ment mortg.	What in-come mortg.	What so-called mortg.
	FROM—	TO—	Miles.				
First mortgage.	Albia, Ia.	Northwood, Ia.	180.481				
	Hampton, Ia.	Belmond, Ia.	22.303				
	Minerva Jet., Ia.	Story City, Ia.	34.510				
	Newberg, Ia.	State Center, Ia.	26.640				
	G. & M. Jet. Ia.	Montezuma, Ia.	13.612				
	New Sharon, Ia.	Newton, Ia.	27.748				
	Lynnville Jet. Ia.	Lynnville, Ia.	2.500				
	Carbon Jet., Ia.	Carbonado, Ia.	2.431				
	Oskaloosa, Ia.	Miss. River.	95.241				
	Miss. River, Ill.	Iowa Jet., Ill.	88.659				
			503.025	\$ 11,762.74	All	None	None

EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers.....	8	\$ 20,563.60	\$ 8.21
General office clerks.....	41	26,006.81	2.10
Station agents.....	78	36,737.68	1.50
Other station men.....	36	14,381.53	1.28
Enginemen.....	44	53,816.40	3.91
Firemen.....	44	30,644.90	2.23
Conductors.....	29	31,225.54	3.44
Other trainmen.....	56	37,662.12	2.14
Machinists.....	49	35,519.00	2.12
Carpenters.....	44	25,602.90	1.86
Other shopmen.....	157	93,860.18	1.91
Section foremen.....	54	27,144.00	1.61
Other trackmen.....	188	72,801.50	1.24
Switchmen, flagmen and watchmen.....	16	11,047.98	2.38
Telegraph operators and dispatchers.....	23	11,715.28	1.63
All other employes and laborers.....	60	46,801.22	2.17
Total (including general officers)—Iowa.....	930	\$ 574,412.73	1.96
Less general officers.....	8	20,563.60	
Total (excluding general officers)—Iowa.....	922	\$ 553,849.13	1.91
DISTRIBUTION OF ABOVE:			
General administration.....	49	47,560.41	3.19
Maintenance of way and structures.....	311	146,838.72	1.51
Maintenance of equipment.....	250	151,082.08	1.94
Conducting transportation.....	326	228,031.52	2.23
Total (including general officers)—Iowa.....	930	\$ 574,412.73	1.96
Less general officers.....	8	20,563.60	
Total (excluding general officers)—Iowa.....	922	\$ 553,849.13	1.91
Total (including general officers)—entire line.....	1,131	\$ 679,557.32	1.92

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	291,601
Number of passengers carried one mile.....	7,526,769
Average distance carried, miles.....	25.8
Total passenger revenue.....	\$ 190,712.12
Average amount received from each passenger.....	65.401
Average receipts per passenger per mile.....	32.534
Estimated cost of carrying each passenger one mile.....	92.479
Passenger earnings per mile of road.....	367.23
Passenger earnings per train-mile.....	79,822

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue.....	917,307
Number of tons carried one mile.....	102,630,912
Average distance haul of one ton, miles.....	111
Total freight revenue.....	\$ 1,619,704.45
Average amount received for each ton of freight.....	1.1152
Average receipts per ton per mile.....	.00.909
Estimated cost of carrying one ton one mile.....	.00.091
Freight earnings per mile of road.....	2,581.40
Freight earnings per train mile.....	1,13,183

PASSENGER AND FREIGHT:

Passenger and freight revenue.....	\$ 1,210,416.57
Passenger and freight revenue per mile of road.....	3,663.29
Passenger and freight earnings.....	1,255,987.77
Passenger and freight earnings per mile of road.....	3,178.63
Gross earnings from operation.....	1,272,567.45
Gross earnings from operation per mile of road.....	3,220.58
Expenses.....	991,326.60
Expenses per mile of road.....	2,255.75

TRAIN MILEAGE:

Miles run by passenger trains.....	295,634
Miles run by freight trains.....	901,199
Total mileage trains earning revenue.....	1,196,833
Miles run by switching trains.....	162,601
Miles run by construction and other trains.....	63,768
Grand total train mileage.....	1,420,202
Mileage of loaded freight cars—north and west.....	5,035,140
Mileage of loaded freight cars—south and east.....	2,011,063
Mileage of empty freight cars—north and west.....	1,346,807
Mileage of empty freight cars—south and east.....	3,842,063
Average number of freight cars in train.....	14.6
Average number of loaded cars in train.....	8.8
Average number of empty cars in train.....	5.7
Average number of tons of freight in train.....	113.2
Average number of tons of freight in each loaded car.....	12.9

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue	373,698
Number of passengers carried one mile	9,166,794
Average distance carried, miles	24.5
Total passenger revenue	\$ 231,587.73
Average amount received from each passenger .....	.61.972
Average receipts per passenger per mile .....	.02.525
Estimated cost of carrying each passenger one mile .....	.02.972
Passenger earnings per mile of road	364.46
Passenger earnings per train mile	76.193

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue	1,042,195
Number of tons carried one mile	126,491.926
Average distance haul of one ton, miles	121.4
Total freight revenue	\$ 1,302,749.51
Average amount received for each ton of freight	1.25.000
Average receipts per ton per mile .....	.01.030
Estimated cost of carrying one ton one mile .....	.00.715
Freight earnings per mile of road	2,585.19
Freight earnings per train mile	1.19.390

PASSENGER AND FREIGHT:

Passenger and freight revenue	\$ 1,534,328.24
Passenger and freight revenue per mile of road	3,044.00
Passenger and freight earnings	1,587,564.84
Passenger and freight earnings per mile of road	3,149.68
Gross earnings from operation	1,604,396.09
Gross earnings from operation per mile of road	3,183.91
Expenses	1,176,348.35
Expenses per mile of road	2,333.84

TRAIN MILEAGE:

Miles run by passenger trains	405,350
Miles run by freight trains	1,092,335
Total mileage trains earning revenue	1,497,685
Miles run by switching trains	223,203
Miles run by construction and other trains	81,919
Grand total train mileage	1,802,804
Mileage of loaded freight cars—north	5,721,165
Mileage of loaded freight cars—south	3,910,178
Mileage of empty freight cars—north	1,932,214
Mileage of empty freight cars—south	3,842,083
Average number of freight cars in train	14.1
Average number of loaded cars in train	8.8
Average number of empty cars in train	5.3
Average number of tons of freight in train	115.8
Average number of tons of freight in each loaded car	13.1

FREIGHT TRAFFIC MOVEMENT—WHOLE LINE.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Iowa tonnage.	Freight originating on this road, whole tons.	Freight received from connecting lines, roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.		
				Whole tons.	Per cent.	
PRODUCTS OF AGRICULTURE—						
Grain	128,844	155,434	65,010	220,444	23.30	
Flour	222	400	9,333	9,855		
Other mill products	715	872	43	915		
Hay	3,119	3,300	1,788	5,184		
Fruit and vegetables	3,338	3,568	2,805	6,373		
PRODUCTS OF ANIMALS—						
Live stock	41,505	53,717	3,932	97,449	6.60	
Dressed meats	1,830	1,830	1,830	5,490		
Other packing-house products	3,525	3,525	3,525	10,575		
Poultry, game and fish	211	211	11	433		
Wool	4	4	4	12		
Hides and leather	225	225	55	505	48.20	
PRODUCTS OF MINES—						
Anthracite coal	300,320	400,770	15,040	706,130		
Bituminous coal	20	20	378	418		
Coke	8,382	8,480	947	17,809		
Ores	1,154	1,221	66,872	69,247	4.06	
Stone, sand and other like articles	1,154	1,221	66,872	69,247		
PRODUCTS OF FOREST—						
Lumber	1,154	1,221	66,872	69,247		
MANUFACTURES—						
Petroleum and other oils	988	988	3,250	4,238	3.77	
Sugar	5,761	13,112	3,427	22,299		
Iron, pig and bloom	380	1,732	1,662	3,774		
Iron and steel rails	388	588	706	1,682		
Other castings and machinery	490	820	4,840	6,150		
Bar and sheet metal	2,844	3,021	105	5,970	7.41	
Cement, brick and lime	16,630	20,227	18,002	54,859		
Agricultural implements	21,853	24,180	53,157	99,190		
Wagons, carriages, tools, etc.	21,853	24,180	53,157	99,190		
Wines, liquors and beers	21,853	24,180	53,157	99,190		
Household goods and furniture	21,853	24,180	53,157	99,190	100	
MISCELLANEOUS—						
Other commodities not mentioned above	21,853	24,180	53,157	99,190		
Total tonnage	601,813	705,896	276,290	1,042,195		

TONNAGE CROSSING MISSISSIPPI RIVER BRIDGE AT KEITHSBURG FOR YEAR ENDING JUNE 30, 1900.

East bound, number of tons	164,911
West bound, number of tons	90,444
Total	255,355

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	1	11	11	Air.....		
Freight.....	4	40	11	Air.....		
Switching.....	3	6	6	Steam.....		
Total.....	8	57	32	4	Steam.....	
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....		17	17	Air.....	17	Miller.
Combination passenger cars.....		11	11	Air.....	11	Miller.
Baggage, express, postal cars.....		3	3	Air.....	3	Miller.
Total.....		31	31		31	
CARS IN FREIGHT SERVICE—						
Box cars.....	206	862				
Stock cars.....		47				
Coal cars and flat.....		727				
Total.....	206	1,637				
CARS IN COMPANY'S SERVICE—						
Derrick cars.....		2				
Caboose cars and way cars.....	5	20				
Other road cars.....	1	15				
Total.....	6	37				
Total owned.....		1,705				
Grand total.....	302	1,705				

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.		
KIND.	Tons.	Weight per yard, lbs.	Average price per ton at distributing point.	KIND.	Number.	Average price at distributing point.
Steel.....	1,792.607	60	\$ 34.04	Oak.....	109,711	\$.40

MILEAGE.

MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of pro- prietary companies.	Line operated under lease.	Line operated under con- tract, etc.	Line operated under track- age rights.	Total mileage operated.	New line con- structed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track.....	302.081	129,644		2.37		3.50	488.958	2,431	211,385	277.10
Miles of yard tracks, sidings and spurs.....	80.007	6,543					86.550	3,750	63.15	
Total mileage operated (all tracks).....	412.088	136,187		2.37		3.50	556.546	8,221	279,440	277.10

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of proprie- tary com- panies.	Line operated under lease.	Line operated under con- tract, etc.	New line con- structed dur- ing year.	Total mileage, excluding trackage rights.	Line operated under track- age rights.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Iowa.....	294.052	129,644		1.470		2.431	297.507	3,000	206,526	194,500
Illinois.....	88.036			1.109			89,756		10,609	82,609
Total mileage operated (single track).....	322.081	129,644		2.579		2,431	487,263	3,000	211,265	277,109

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of proprie- tary com- panies.	Line operated under lease.	Line operated under con- tract, etc.	New line con- structed dur- ing year.	Total mileage, excluding trackage rights.	Line operated under track- age rights.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Iowa.....	284,729	129,644								
Illinois.....	88,036									
Total mileage owned (single track).....	373,861	129,644								

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal— bituminous.	Cords of wood— hard.	Total fuel con- sumed—tons.	Miles run.	Average lbs. consumed per mile.
Passenger.....	7,665.00	250.70	7,832.00	321,125	48.72
Freight.....	43,007.50	1,000.50	43,074.50	966,630	90.36
Switching.....	3,506.50	66.20	3,610.50	169,001	12.58
Total.....	54,239.00	1,317.40	55,117.00	1,457,356	75.64
Average cost at distributing point.....	\$ 1.44	\$ 1.79			

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....	1	19	1	11			2	30
Falling from trains and engines....	1	4		1			1	5
Collisions.....	1	1					1	1
Other causes.....	1	1					2	40
Total.....	2	32	1	14	2	30	5	85

ACCIDENTS TO PERSONS.

KIND OF ACCIDENT.	PASSEN- GERS.		OTHERS.			
			TRESPASS- ERS.		NOT TRES- PASSING.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Collisions.....				2		
At highway crossings.....					1	1
Other causes.....		3				
Total.....		3		2	1	1

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.		ALIGNMENT.				PROFILE.					
FROM—	TO—	MILES.	Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Length of level line—miles.	Ascending grades.		Descending grades.		
							Number.	Sum of ascents—feet.	Aggregate length of ascending grades—miles.	Number.	Sum of descents—feet.	Aggregate length of descending grades—miles.
Albia, Iowa.	Masson City, Iowa.	108.781	171	37.864	130.917	18.008	179	2,500.0	62.107	542	88.469
Oskaloosa, Iowa.	Mississippi River.	95.241	149	24.327	70.914	16.776	111	1,060.0	34.128	110	64.257
Mississippi River.	lowa Junction, Illinois.	98.009	157	20.610	68.000	16.640	138	1,052.8	38.741	117	63.578
Hampton, Iowa.	Belmond, Iowa.	22.303	17	4.466	17.837	2.131	44	926.0	8.750	30	18.54
Minerva Junction, Iowa.	Story City, Iowa.	34.316	18	4.394	30.116	1.994	54	960.1	18.125	30	10.261
Newbury, Iowa.	State Center, Iowa.	30.640	30	7.715	22.925	1.141	40	927.6	12.175	30	10.227
Grinnell and Montezuma Jct., Ia.	Montezuma, Iowa.	11.612	11	2.070	10.092	0.760	23	116.7	7.102	23	62.5
New Sharon, Iowa.	Kearsburg, Iowa.	27.748	45	7.385	20.361	6.175	57	931.6	12.424	42	10.549
Lynnville Junction, Iowa.	Excelsior, Iowa.	2.000	4	.817	1.183	0.011	1	15.0	1.000	1	1.591
Carlton Junction, Iowa.	Carbondale, Iowa.	2.431	5	1.201	1.230	0.011	1	12.0	1.000	1	2.892
Kellsburg, Illinois.	Bridge.	2.570	5	.742	1.828	.860	2	24.9	.462	2	1.216
Total		684.606	868	112.316	472.570	74.305	671	5,846.7	165.470	691	215.229

This information covers road "operated," not including trackage rights, 3.5 miles.

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Stone	2	128	128	128
Iron	5	1,033	1,033	1,025
Wooden	9	1,883	1,883	1,882
Total	24	3,034	3,034	3,034
TRESTLES	307	51,516	51,516	51,516
OVERHEAD FARM CROSSINGS—				
Trestles				3
Height of lowest above surface of rail, feet				14
GAUGE OF TRACK—				
Four feet, eight and one half inches.				

TELEGRAPH.

OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT.

NAME OF OPERATING COMPANY.	NAME OF OWNER.	Miles of line.	Miles of wire.
Western Union Telegraph Co.	Western Un. Telegraph Co.	394.94	775.28

CAR MILEAGE.

State below all individuals, co-operative fast freight lines and stock companies, to which the company making this report pays mileage for the use of cars.

	HANDLED OCCASIONALLY ONLY.
American Live Stock Transportation Co.	Armour-Cudahy Refrigerator Line.
American Refrigerator Transit Co.	Arms Palace Horse Car Co.
Anglo-American Refrigerator Car Co.	California Fruit Transportation Co.
Armour Refrigerator Line.	Canadian Pacific Despatch.
Blue Line.	Continental Line.
Burton Stock Car Co.	Cupples, Samuel, Wooden Ware Co.
Canada Southern Line.	Dold, Jacob & Son.
Canada Cattle Car Co.	Ellsworth, J. W. & Co.
Chicago Refrigerator Car Co.	Empire Line.
Cold Blast Transportation Co.	Erie & North Shore Despatch.
Commercial Express Line.	Green Line.
Consolidated Tank Line.	Grossman Palace Horse Car Co.
Erie Despatch.	Haves, C. B. & Co.
Great Eastern Line.	Hoosac Tunnel Line.
Hammond Refrigerator Line.	Kanawha Despatch.
Hicks Stock Car Co.	Live Poultry Transportation Co.
Kansas City Dressed Beef Line.	Mather Stock Car Co.
Kansas City Refrigerator Car Co.	Menasha Wooden Ware Co.
Lackawanna Line.	Peerless Tank Line.
Merchants Despatch Trans. Co.	Pittsburg & Toledo Despatch.
Midland Line.	Rend, W. P. & Co.
National Despatch Line	

New York Despatch Line.
 Nickel Plate Line.
 Red Line.
 St. Charles Car Co.
 St. Louis Refrigerator Car Line.
 South Shore Line.
 Streets' Stable Car Line.
 Traders' Despatch.
 Union Line.
 West Shore Line.
 White Line.
 Union Tank Line.

Southern Iron Car Line.
 Silverhorn Co.
 Standard Oil Company.
 West Misch Equipment Co.

SPECIAL QUESTIONS.

What station houses, stock yards, or other terminal facilities does this company use for which it pays a rental? Name the parties to whom such property belongs.

Depot building at Gifford, owned by C. & N. W. R'y.
 Depot building at Marshalltown, owned by C. & N. W. R'y.
 Depot building at Oskaloosa, owned by F. F. Van Gordon & Son.
 Depot building at Maxon, owned by C. B. & Q. R'y.

Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
 Interstate Commerce Railway Association.
 Western Railway Weighing Association.
 Western Freight Association.
 Trans-Missouri Freight & Passenger Association.

STATE OF IOWA.
 COUNTY OF MARSHALL, ss.

We, the undersigned, C. H. Ackert, General Manager, and E. S. Benson, Auditor, of the Iowa Central Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

C. H. ACKERT,
 General Manager.

E. S. BENSON,
 Auditor.

Subscribed and sworn to before me this 7th day of November, 1890.
 [SEAL]

R. A. DUGAN,
 Notary Public.

ANNUAL REPORT

OF THE

IOWA NORTHERN RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
 Page 7. Give the names of your attorneys in Iowa.
 Superintendents for Iowa.
 Division superintendents for Iowa.
 Page 11. Total mileage operated in Iowa.
 Page 13. Total mileage in Iowa.
 Page 17. 1—Amount of stock issued for dividends on earnings.
 2—Amount of stock per mile of road.
 3—Amount of stock representing road in Iowa.
 4—Amount of stock held in Iowa.
 Page 19. Amount of funded debt representing road in Iowa.
 Page 27. Grand total for Iowa.
 Page 33. Taxes paid in Iowa.
 Page 45. 1—Operating expenses per mile of road.
 2—Operating expenses per train mile.
 3—Proportion of operating expenses and taxes for Iowa.
 4—Percentage of expenses to earnings.
 5—Net earnings per train mile.
 6—Percentage of earnings to stock and debt.
 7—Percentage of earnings to cost of road and equipment.
 8—Surplus at the commencement of the year.
 9—Surplus at the close of the year.
 10—Amount of its own stock owned by the company.
 Page 46. Fencing in Iowa.
 1—How many miles of fencing on your road in Iowa?
 2—How many miles of unfenced road in Iowa?
 3—What is the average cost per mile of fencing?
 4—What is the total cost of the same?
 5—How many miles of new fencing built during the year?

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names and the following information concerning each station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890:

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi river bridge at for the

year ending June 30, 1890:

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Tonnage crossing the Missouri river bridge at for the

year ending June 30, 1890:

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Page 66. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.

Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
 2—State the number of acres yet to enure to your company from congressional grants.
 3—State the average price at which these lands have been sold or contracted by the company.
 4—State the number of acres sold.
 5—State the amount received from sales.
 6—State the amount unpaid on outstanding contracts.
 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
 8—State the amount expended in sale and management of lands.
 9—State the amount of taxes paid on lands.
 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
 11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business.
- Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?
 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.
 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

No answers were received to the above list of questions.

HISTORY.

Name of common carrier making this report:
 Iowa Northern Railway Company.

Date of organization:
 February 7, 1882.

Under laws of what government, State or Territory organized? If more than one, name all; give reference to each statute and all amendments thereof:
 Under the laws of the State of Iowa.

If a consolidated company name all the constituent companies. Give reference to charters of each, and all amendments of same:
 Not consolidated.

What carrier operates the road of this company?
 Iowa Northern Railway Company.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
F. H. Griggs.....	Davenport, Iowa.....	2d Tuesday in June, 1891.
J. S. Wylie.....	Davenport, Iowa.....	2d Tuesday in June, 1891.
David Ryan.....	Newton, Iowa.....	2d Tuesday in June, 1891.
D. S. Couch.....	Colfax, Iowa.....	2d Tuesday in June, 1891.
Geo. A. Goodrich.....	Colfax, Iowa.....	2d Tuesday in June, 1891.

Total number of stockholders at date of last election:
 Six.

Date of last meeting of stockholders for election of directors:
 Second Tuesday in June, 1890.

Give post-office address of general and operating office:
 Colfax, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the Board.....	J. S. Wylie.....	Davenport, Iowa.
President.....	J. S. Wylie.....	Davenport, Iowa.
Vice-President.....	D. Ryan.....	Newton, Iowa.
Secretary.....	Geo. A. Goodrich.....	Colfax, Iowa.
Treasurer.....	Geo. A. Goodrich.....	Colfax, Iowa.
General Solicitor.....	None regularly employ'd	
Attorney or General Counsel.....		
Comptroller.....		
Auditor.....		
General Manager.....		
Chief Engineer.....		
General Superintendent.....		
Division Superintendent.....		
Superintendent of Telegraph.....	D. S. Couch, Supt.....	Colfax, Iowa.
Traffic Manager.....		
General Freight Agent.....		
General Passenger Agent.....		
General Ticket Agent.....		
General Baggage Agent.....		
Superintendent of Express.....		
Land Commissioner.....		

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line road for each year.	Miles of line road for each year.
	FROM—	TO—		
Iowa Northern R'y	Colfax, Iowa	Valeria, Iowa	5.00	5.00
Total mileage operated				

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK— Common	20,000 \$	100.00 \$	2,000,000.00 \$	90,000.00	None.	

MANNER OF PAYMENT FOR CAPITAL STOCK.

ISSUED FOR CONSTRUCTION— Common	No. of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized.	REMARKS.
Total			900 \$	90,000.00	Road built by contract and stock and bonds issued in payment.

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of au- thorized issue.	Amount issued.	Amount out- standing.	Cash realized on amount issued.	Rate.	INTEREST.	
	Date of issue.	When due.						When payable.	Amount accrued during year.
First mortgage	May 1, 1883	May 1, 1902	60,000.00 \$	60,000.00 \$	50,000.00		6	May and Nov.	3,000.00 \$
Grand total			60,000.00 \$	60,000.00 \$	50,000.00				3,000.00 \$

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.		Amount outstand- ing.	INTEREST.	
				Amount ac- crued dur- ing year.	Amount un- tended dur- ing year.
Mortgage bonds		60,000.00 \$	50,000.00 \$	3,000.00 \$	3,000.00
Total		60,000.00 \$	50,000.00 \$	3,000.00 \$	3,000.00

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Balance—current liabilities.....	\$	400.13
Total	\$	400.13

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Miscellaneous	\$	400.13
Total	\$	400.13

INCOME ACCOUNT.

Gross earnings from operation.....	\$	11,087.74
Less operating expenses.....		6,759.35
Income from operation.....	\$	4,328.39
Total income.....	\$	4,328.39
DEDUCTIONS FROM INCOME:		
Interest on funded debt (accrued).....	\$	3,000.00
Taxes		546.00
Total deductions from income.....	\$	3,546.00
Net income.....	\$	782.39
Surplus from operations of year ending June 30, 1890.....		782.39
Deficit on June 30, 1890.....		1,182.43
Deficit on June 30, 1890	\$	400.13

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of re-payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 1,664.33		
Total passenger revenue			\$ 1,664.33
Total passenger earnings			\$ 1,664.33
FREIGHT—			
Freight revenue.....	\$ 9,423.41		
Total freight revenue.....			\$ 9,423.41
Total freight earnings			\$ 9,423.41
Total passenger and freight earnings.....			\$ 11,087.74
Total gross earnings from operation, Iowa.....			\$ 11,087.74

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	TOTAL AMOUNT OUTSTANDING.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To railroads.	To other properties.	Miles.	Amount.	
Capital stock	\$ 90,000.00	90,000.00	None.	5.00	15,000.00	
Bonds	50,000.00	50,000.00	None.	5.00	8,333.33	
Total	\$ 140,000.00	140,000.00			\$ 23,333.33	

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	CAPITAL STOCK.	FUNDED DEBT.	CURRENT LIABILITIES.	TOTAL.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Iowa Northern Railway	\$ 90,000.00	\$ 50,000.00	\$ 400.13	\$ 140,400.13	5.00	\$ 28,080.03
Total	\$ 90,000.00	\$ 50,000.00	\$ 400.13	\$ 140,400.13	5.00	\$ 28,080.03

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1890.	Total cost to June 30, 1889.	Cost per mile.
	Included in operating expenses.	Charged to permanent improvements.	Charged to construction of equipment.			
Total construction.....				\$ 141,182.43	\$ 140,400.13	\$ 25,675.34
Grand total cost construction, equipment, etc.....				\$ 141,182.43	\$ 140,400.13	\$ 25,675.34
Total cost construction, equipment, etc., State of Iowa.....				\$ 141,182.43	\$ 140,400.13	\$ 25,675.34

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....			\$ 726.42
Repairs of bridges and culverts.....			50.49
Total.....			\$ 786.91
MAINTENANCE OF EQUIPMENT—			
Other expenses—rental of equipment.....			1,166.64
Total.....			\$ 1,166.64
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and round-housemen.....			1,280.00
Fuel for locomotives.....			1,025.56
All other supplies for locomotives.....			130.59
Wages of other trainmen.....			429.00
Injuries to persons.....			202.71
Other expenses.....			77.06
Total.....			\$ 3,245.86
GENERAL EXPENSES—			
Salaries of officers.....			750.00
Salaries of clerks.....			450.00
General office expenses and supplies.....			260.00
Total.....			\$ 1,500.00
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....			786.91
Maintenance of equipment.....			1,166.64
Conducting transportation.....			3,245.86
General expenses.....			1,500.00
Grand total.....			\$ 6,700.25
Percentage of expenses to earnings—entire line.....			60.621
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....			\$ 786.91
Maintenance of equipment.....			1,166.64
Conducting transportation.....			3,245.86
General expenses.....			1,500.00
Total.....			\$ 6,700.25
Percentage of expenses to earnings—Iowa.....			60.621

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1890.	Total June 30, 1889.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road.....	\$ 141,182.43	\$ 140,400.13		\$ 782.30
Cost of equipment.....	Rented.....	782.30		
Profit and loss.....				
Grand total.....	141,182.43	141,182.43		\$ 782.30

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Capital stock	\$ 90,000.00	\$ 90,000.00		
Funded debt	50,000.00	50,000.00		
Current liabilities	1,182.43	400.13		782.30
Profit and loss		782.30		
Grand total	\$ 141,182.43	\$ 141,182.43		\$ 782.30

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.			Amount of mortgage per mile of line.	What equip- ment mort- gaged.	What income mortgaged.	What securi- ties mort- gaged.
	FROM—	TO—	Miles.				
First mortgage bonds, Colfax	Valeria		5.63	\$ 8,333.33	None	None	None

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General Superintendent	1	750.00	
Secretary and Treasurer	1	450.00	
General office clerks	None.		
Station agents	None.		
Other station men	None.		
Engineers	1	840.00	2.28
Firemen	1	540.00	1.72
Conductors	1	420.00	1.34
Other trainmen	None.		
Machinists	None.		
Carpenters	None.		
Other shopmen	1		1.50
*Section foremen	12		1.50
*Other truckmen	None.		
Switchmen, flagmen and watchmen	None.		
Telegraph operators and dispatchers	None.		
Employees—account floating equipment	None.		
All other employees and laborers	None.		
Total (including general officers)—Iowa		\$ 3,000.00	
Less general officers		1,800.00	
Total (excluding general officers)—Iowa			
DISTRIBUTION OF ABOVE—			
General administration	13		
Maintenance of way and structures	13		
Conducting transportation	13		
Total (including general officers)—Iowa	13		
Less general officers	6		
Total (excluding general officers)—Iowa	8		
Total (including general officers)—entire line	8		

* These men are not regularly employed, but are paid wages, as stated, when employed.

PASSENGER, FREIGHT AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue	13,314
Number of passengers carried one mile	46,500
Average distance carried, miles	3½
Total passenger revenue	\$ 1,604.33
Average amount received from each passenger	12.500
Average receipts per passenger per mile .....	.03.428
* Estimated cost of carrying each passenger one mile	
Passenger earnings per mile of road	280.66
Passenger earnings per train mile	16.61

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue	62,823
Number of tons carried one mile	219,880
Average distance haul of one ton, miles	3½
Total freight revenue	\$ 9,423.41
Average amount received for each ton of freight	15.000
Average receipts per ton per mile .....	.04.285
* Estimated cost of carrying one ton one mile	
Freight earnings per mile of road	1,589.11
Freight earnings per train mile	94.082

PASSENGER AND FREIGHT:

Passenger and freight revenue	\$ 11,087.74
Passenger and freight revenue per mile of road	1,890.77
Passenger and freight earnings	11,087.74
Passenger and freight earnings per mile of road	1,680.77
Gross earnings from operation	11,087.74
Gross earnings from operation per mile of road	1,890.77
Expenses	6,750.35
Expenses per mile of road	1,130.86

TRAIN MILEAGE:

Miles run by mixed trains	10,616
Total mileage trains earning revenue	10,616
Mileage of loaded freight cars—south or west	14,660
Mileage of empty freight cars—south or west	14,660
Average number of freight cars in train	7
Average number of loaded cars in train	7
Average number of empty cars in train	7
Average number of tons of freight in train	105
Average number of tons of freight in each loaded car	15

* All mixed trains.

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight origina- tion on this road, whole tons.	Freight received from connect- ing roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF MINES—				
Bituminous coal	62,823		62,823	100
Total tonnage—Iowa	62,823		62,823	100
Total tonnage—entire line	62,823		62,823	100

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COMPILER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
*Freight.....	1	1	1	Hand		None.
Total.....	1	1	1			
CARS IN PASSENGER SERVICE—						
*Combination passenger cars.....	1	1	1	Hand		None.
Total.....	1	1	1			
CARS IN FREIGHT SERVICE—						
*Flat cars.....	3	3	3	Hand		None.
Total.....	3	3	3			
CARS IN COMPANY'S SERVICE—						
Gravel cars.....	None					
Derrick cars.....	None					
Caboose cars.....	None					
Other road cars.....	None					
Total.....						
CARS CONTRIBUTED TO FAST FREIGHT LINE SERVICE.....	None					
CARS LEASED:						
Flats.....	3					
Combination coach.....	1					
Locomotive.....	1					
Grand total.....	5					

* Leased.

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal—bituminous.	Cords of wood—soft.	Total fuel consumed—tons.	Miles run.	Average lbs. consumed per mile.
Freight and passenger.....	512.75	48		10,016	102
Total.....	512.75	48		10,016	102
Average cost at distributing point.....	\$ 2.00	\$ 4.00			

MILEAGE.

MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned by company.	Line operated under lease.	Line operated under contract, etc.	Line operated under contract, etc.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.						Iron.	Steel.
Miles of single track.....	5.03	.50						5.43	1.00
Total mileage operated (all tracks).....	5.03	.50						5.43	1.00

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned by company.	Line operated under lease.	Line operated under contract, etc.	New line constructed during year.	Total mileage, excluding mileage right.	Line operated under contract, etc.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Iowa.....	5.03	.50					6.43		5.43	1.00
Total mileage operated (single track).....	5.03	.50					6.43		5.43	1.00

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.			ALIGNMENT.		PROFILE.							
FROM—	TO—	MILES.	Number of curves.	Aggregate length of curved line—feet.	Length of straight line—feet.	Ascending grades.			Descending grades.			
						Number.	Sum of ascents—feet.	Aggregate length of ascending grades—feet.	Number.	Sum of descents—feet.	Aggregate length of descending grades—feet.	
Colfax	Valeria	5.93	8	8,073	23,727	15.210	9	80	11,350	9	34	4,750

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
TRESTLES	9	0	0	3,112

GAUGE OF TRACK—

Four feet, eight and one half inches; 5.93 miles.

STATE OF IOWA,)
COUNTY OF JASPER.) ss.

We, the undersigned, D. S. Couch, Superintendent, and Geo. A. Goodrich, Secretary and Treasurer of the Iowa Northern Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

D. S. COUCH,
Superintendent.GEO. A. GOODRICH,
Secretary and Treasurer.Subscribed and sworn to before me this 28th day of October, 1890.
[SEAL.]O. E. CRAGAN,
Notary Public.

ANNUAL REPORT

OF THE

KEOKUK & WESTERN RAILROAD COMPANY.

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa. Three.
 Page 7. Give the names of your attorneys in Iowa. See officers.
 Superintendents for Iowa. None.
 Division superintendents for Iowa. None.
 Page 11. Total mileage operated in Iowa. 73.08.
 Page 13. Total mileage in Iowa. 73.08.
 Page 17. 1—Amount of stock issued for dividends on earnings. None.
 2—Amount of stock per mile of road. \$28,030.83.
 3—Amount of stock representing road in Iowa. \$1,978,400.00.
 4—Amount of stock held in Iowa. 711 shares.
 Page 19. Amount of funded debt representing road in Iowa. \$144,688.81.
 Page 27. Grand total for Iowa. See Recapitulation.
 Page 33. Taxes paid in Iowa. \$6,323.28.
 Page 45. 1—Operating expenses per mile of road. \$156.73.
 2—Operating expenses per train mile. \$1.32.
 3—Proportion of operating expenses and taxes for Iowa. \$120,867.83.
 4—Percentage of expenses to earnings. 63.44.
 5—Net earnings per train mile. 29 cents.
 6—Percentage of earnings to stock and debt. 9 per cent.
 7—Percentage of earnings to cost of road and equipment. 9 per cent.
 8—Surplus at the commencement of the year. \$6,122.50.
 9—Surplus at the close of the year. \$106,914.88.
 10—Amount of its own stock owned by the company. None.
 Page 46. Fencing in Iowa.
 1—How many miles of fencing on your road in Iowa? 73.08.
 2—How many miles of unfenced road in Iowa? None.
 3—What is the average cost per mile of fencing? \$300.00.
 4—What is the total cost of the same? \$15,838.00.
 5—How many miles of new fencing built during the year? Eighteen.

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots. Fifteen tons.

2—Average number of tons in cars when in less than car lots. Eight tons.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight. Thirty-five ton engine, 280 tons.

4—Give the names of and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890.

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

No record.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

No record.

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

No branch.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890:

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Tonnage crossing Missouri river bridge at for the year ending June 30, 1890:

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

- Page 69. Under heading "State or Territory" insert Iowa.
 Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.
 Under "Conduits," insert farm crossings, "under."

LANDS--CONGRESSIONAL GRANTS.

- Page 78. 1--State the number of acres of land your company has already received from the congressional grants.
 2--State the number of acres yet to enure to your company from congressional grants.
 3--State the average price at which these lands have been sold or contracted by the company.
 4--State the number of acres sold.
 5--State the amount received from sales.
 6--State the amount unpaid on outstanding contracts.
 7--State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
 8--State the amount expended in sale and management of lands.
 9--State the amount of taxes paid on lands.
 10--State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
 No land.
 11--The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business. \$4,377,000.00.
- Page 80. 1--What provision, if any, has been made by this road for the payment of its funded debt? None.
 2--What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs. None.
 3--Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic. None.
 4--Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road. None.

HISTORY.

Name of common carrier making this report:
 Keokuk & Western Railroad Company.

Date of organization:
 October 30, 1886.

Under laws of what government, State or Territory organized? If more than one name all; give reference to each statute and all amendments thereof.
 Iowa, section 1608, revised statutes of 1888.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
T. DeWitt Cuyler.....	Philadelphia, Pa.....	February 4, 1891.
G. H. Candee.....	New York City.....	February 4, 1891.
Benj. Strong.....	New York City.....	February 4, 1891.
John Paton.....	New York City.....	February 4, 1891.
W. H. Gebhard.....	New York City.....	February 4, 1891.
A. W. Spies.....	New York City.....	February 4, 1891.
Felix T. Hughes.....	Keokuk, Iowa.....	February 4, 1891.
Jno. W. Irwin.....	Keokuk, Iowa.....	February 4, 1891.
F. M. Drake.....	Centerville, Iowa.....	February 4, 1891.

Total number of stockholders at date of last election:

One hundred and two.

Date of last meeting of stockholders for election of directors:

February 6, 1890.

Give post-office address of general and operating office:

Keokuk, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the Board.....	F. T. Hughes.....	Keokuk, Iowa.
President.....	F. T. Hughes.....	Keokuk, Iowa.
First Vice-President.....	G. H. Candee.....	New York City.
Secretary and Ass't Treasurer.....	J. T. Elder.....	Keokuk, Iowa.
Treasurer and Ass't Secretary.....	C. M. Jesup.....	New York City.
Auditor.....	J. T. Elder.....	Keokuk, Iowa.
General Manager.....	A. C. Goodrich.....	Keokuk, Iowa.
Chief Engineer.....	A. C. Goodrich.....	Keokuk, Iowa.
Superintendent of Telegraph.....	J. G. Sickles.....	Centerville, Iowa.
Traffic Manager.....	A. C. Goodrich.....	Keokuk, Iowa.
Ass't Traffic Manager.....	A. C. Goodrich.....	Keokuk, Iowa.
General Freight Agent.....	A. C. Goodrich.....	Keokuk, Iowa.

Freight Assistant to General Manager--A. McCrae, clerk freight department.

Passenger Assistant to General Manager--J. T. Elder, clerk passenger department.

Names of attorneys in Iowa--Lewis Miles, J. W. Freeland, W. F. Vermillion, E. C. Haynes, R. C. Posten, W. J. Roberts, J. C. Davis, C. W. Vermillion.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each road named.
	FROM—	TO—		
Keokuk & Western Railroad Company	Alexandria, Mo.	Van Wert, Iowa.		142.70
St. L., K. & N. W. R. R.	Keokuk, Iowa.	Alexandria, Mo.		5.00
Total mileage operated.				147.70

Keokuk & Western R. R. trains run over St. L., K. & N. W. R. R. track between Keokuk and Alexandria, for which a monthly rental is paid.

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK—Common	40,000	\$ 100.00	4,000,000.00	4,000,000.00		

This stock was issued to holders of M. I. & N. first mortgage bonds after road was sold and Keokuk & Western Railroad Company organized.

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	INTEREST.			
	Date of issue.	When due.					Rate.	When payable.	Amount accrued during year.	Amount matured during year.
Mortgage note to Metropolitan Trust Co., New York	Jan. 4, 1887		\$ 340,000.00	\$ 340,000.00	\$ 240,000.00	\$ 340,000.00	6 April 1, Oct. 1		14,280.00	14,280.00

Fourteen thousand four hundred was actual amount accrued, but to balance an error \$14,280 was accepted for interest due for the year.

EQUIPMENT TRUST OBLIGATIONS.

A. GENERAL STATEMENT.

SERIES OR OTHER DESIGNATION.	Date of issue.	Term.	Number of payments.	EQUIPMENT COVERED.	REMARKS.
	Dec. 5, 1888	Demand.	6	200 new cars.	December 5th, 1888, this company purchased 200 new cars, at a total cost of \$78,803.46, giving six demand notes for \$13,133.91 each, interest 7 per cent per annum, payable monthly. Two of these notes were paid in Jan., 1890.

B. STATEMENT OF AMOUNT.

SERIES OR OTHER DESIGNATION.	Cash paid on delivery of equipment.	DEFERRED PAYMENTS—PRINCIPAL.		DEFERRED PAYMENTS—INTEREST.			
		Original amount.	Amount outstanding.	Original amount.	Amount outstanding.	Amount accrued during year.	Amount matured during year.
		\$ 78,803.46	\$ 52,535.64			\$ 4,734.75	\$ 4,734.75

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount matured during year.
Mortgage bonds	\$ 340,000.00	\$ 240,000.00	\$ 14,280.00	\$ 14,280.00
Miscellaneous obligations	78,803.46	52,535.64	4,734.75	4,734.75
Total	\$ 418,803.46	\$ 292,535.64	\$ 19,014.75	\$ 19,014.75

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To Railroads.	To other Properties.	Miles.	Amount.	
Capital stock	\$ 4,000,000.00				\$ 28,090.83	
Bonds	240,000.00				1,681.85	
Equipment trust obligations	32,535.64				398.15	
Total	\$ 4,292,535.64			142.70	\$ 30,180.83	

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	CAPITAL STOCK.	FUNDED DEBT.	CURRENT LIABILITIES.	TOTAL.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Keokuk & Western Railroad Company	\$ 4,000,000.00	\$ 292,535.64	\$ 31,748.16	\$ 4,293,283.80	142.70	\$ 30,317.53

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 12,166.99
Due from agents	1,161.97
Net traffic balances due from other companies	1,531.75
Due from solvent companies and individuals	15,178.91
Balance—current liabilities	33,748.16
Total	\$ 63,787.78
Materials and supplies on hand, \$57,106.19.	

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Loans and bills payable	\$ 18,380.94
Audited vouchers and accounts	30,674.46
Wages and salaries	14,465.18
Miscellaneous	64.20
Total	\$ 63,787.78

INCOME ACCOUNT.

Gross earnings from operation	\$ 304,872.75
Less operating expenses	231,496.70
Income from operation	\$ 133,376.15
Total income	\$ 133,376.15
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued	\$ 19,014.75
Interest on interest-bearing current liabilities accrued, not otherwise provided for	397.34
Taxes	15,184.94
Permanent improvements	53,684.76
Total deductions from income	\$ 87,681.79
Net income	\$ 45,694.36
Surplus on June 30, 1889	61,220.50
Surplus on June 30, 1890	\$ 106,914.86

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.				Total cost to June 30, 1889.	Total cost to June 30, 1890.	Total cost to June 30, 1891.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Charged to construction of equipment.	Not included in operating expenses.				
CONSTRUCTION—								
Right of way.....					538.50	323.00	833.50	
Other real estate.....						4,002.80	4,002.80	
Fences.....								
Bridges, trestles and culverts.....								
Stalls and angle splices.....								
Other superstructure, C. & G. R. Co. signs.....								
Buildings, furniture, and fixtures.....								
Sidings and yard extensions.....								
Total construction.....					538.50	4,325.80	4,864.30	
EQUIPMENT—								
Locomotives.....						2,000.00	2,000.00	
Freight cars.....						80,108.78	80,108.78	
Passenger cars.....						400.00	1,157.80	
Engine driver.....							2,227.45	
Total.....						82,508.78	84,295.23	
Credit to equipment account, cars destroyed.....							81,088.63	
Total.....						82,508.78	81,088.63	
Cost of road and equipment prior to June 30, 1888.....						4,294,131.13	4,294,131.13	
Total equipment and cost of road.....						4,381,037.71	4,381,037.71	
Credit to cost of road.....							4,381,037.71	
Grand total cost construction, equipment, etc.....					538.50	4,381,037.71	4,381,037.71	
Total cost construction, equipment, etc.—State of Iowa.....						2,106,871.14	2,106,871.14	

The cost of road and equipment is given in one amount up to July 1, 1888; in column total cost to June 30, 1889, is shown cost of year 1889, and total expenditures up to June 30, 1888, at the bottom; in column total cost to June 30, 1890, is shown total of year 1889 and 1890, and at the bottom total cost prior to July 1, 1888.

KEOKUK & WESTERN RAILROAD COMPANY.

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of repayments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 38,400.39		
Loss repayments:			
Tickets redeemed, including duplex.....		\$ 1,044.28	
Excess fares refunded.....		272.72	
Other repayments.....			
Total deductions.....		\$ 1,317.00	
Total passenger revenue.....			\$ 3,708.39
Mall.....			4,205.56
Express.....			4,007.88
Extra baggage and storage.....			100.15
Total passenger earnings.....			\$ 46,316.77
FREIGHT—			
Freight revenue.....	\$ 109,892.18		
Loss repayments:			
Overcharge to shippers.....		\$ 1,572.44	
Other repayments.....		261.82	
Total deductions.....		\$ 1,834.26	
Total freight revenue.....			108,057.92
Total freight earnings.....			\$ 108,057.92
Total passenger and freight earnings.....			\$ 154,374.69
OTHER EARNINGS FROM OPERATION—			
Car mileage—balance.....			10,632.17
Rent from tracks, yards and terminals.....			6,827.94
Rentals not otherwise provided for.....			130.45
Other sources.....			173.84
Total other earnings.....			\$ 26,164.30
Total gross earnings from operation, Iowa.....			\$ 180,539.08
Total gross earnings from operation, entire line.....			\$ 364,879.85

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS, AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
TRACKS—				
Main line.....	Between Humeston and Van Wert.....	Humeston & Shenandoah Railroad.....	\$ 12,000.00	
Main line.....	Between Centerville and Relay.....	Centerville, M. & A. R. R.	1,790.40	
Total.....			\$ 13,790.40	\$ 13,790.40

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 25,693.23	\$ 14,834.72	\$ 40,527.95
Renewals of ties.....	16,527.25	8,105.17	24,632.42
Repairs of bridges and culverts.....	8,605.34	3,813.12	12,418.46
Repairs of fences, road-crossings, signs and cattle guards.....	1,134.98	655.22	1,790.20
Repairs of buildings.....	1,648.42	951.81	2,600.23
Other expenses, Supt.....	1,008.06	581.94	1,590.00
Total.....	\$ 46,071.28	\$ 26,942.79	\$ 73,014.17
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 8,502.81	\$ 4,910.46	\$ 13,413.27
Repairs and renewals of passenger cars.....	4,429.64		4,429.64
Repairs and renewals of freight cars.....		13,474.75	13,474.75
Other expenses.....	1,095.12	614.88	1,710.00
Total.....	\$ 13,997.57	\$ 19,000.09	\$ 32,997.66
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and roundhouse men.....	\$ 15,456.75	\$ 8,922.97	\$ 24,379.72
Fuel for locomotives.....	5,398.00	10,706.13	16,104.13
Water-supply for locomotives.....	1,420.32	823.51	2,243.83
All other supplies for locomotives.....	474.56	273.96	748.52
Wages of other trainmen.....	4,526.79	12,980.10	17,506.89
All other train supplies.....			
Expenses of telegraph, including train dispatchers and operators.....	6,752.28	3,897.98	10,650.26
Wages of station agents, clerks and laborers.....	12,364.61	7,137.93	19,502.54
Station supplies.....	210.50	121.58	332.08
Switching charges—balance.....		1,541.70	1,541.70
Loss and damage.....		987.87	987.87
Injuries to persons.....		356.19	356.19
Other expenses.....	153.39	88.53	241.91
Total.....	\$ 46,563.41	\$ 47,928.47	\$ 94,491.88
GENERAL EXPENSES—			
Salaries of officers.....	\$ 8,382.12	\$ 4,781.16	\$ 13,163.28
Salaries of clerks.....	1,124.48	640.14	1,764.62
General office expenses and supplies.....	1,859.86	1,071.67	2,931.53
Commissions, New York office.....	665.32	384.20	1,049.52
Insurance.....	3,297.78	1,901.76	5,200.54
Rents for tracks, yards, and terminals.....	2,538.36	1,403.37	4,041.73
Legal expenses.....	1,302.27	751.79	2,054.06
Stationery and printing and advertising.....	198.77	114.74	313.51
Other general expenses.....			
Total.....	\$ 19,339.16	\$ 11,123.83	\$ 30,462.99
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 46,071.28	\$ 26,942.79	\$ 73,014.17
Maintenance of equipment.....	13,997.57	19,000.09	32,997.66
Conducting transportation.....	46,563.41	47,928.47	94,491.88
General expenses.....	19,339.16	11,123.83	30,462.99
Grand total.....	\$ 126,501.52	\$ 104,995.18	\$ 231,496.70
Percentage of expenses to earnings, entire line.....			63.44
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....	\$ 23,663.00	\$ 13,351.39	\$ 36,424.29
Maintenance of equipment.....	6,025.99	9,491.25	15,517.24
Conducting transportation.....	23,039.57	23,715.02	46,754.59
General expenses.....	9,534.38	5,504.07	15,038.45
Total.....	\$ 62,262.94	\$ 51,951.63	\$ 114,214.57
Percentage of expenses to earnings—Iowa.....			66.44

RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
TRACKS—				
Main Track.....	Between Keokuk and Alexandria	St. L., K. & N. W. R. R.....	\$ 3,500.94	
St. Joe Branch.....	Humeston to Chariton	C. B. & Q. R. R.....	1,701.50	
Total.....			\$ 5,201.54	\$ 5,201.54

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road.....	\$ 4,398,458.93	\$ 4,394,705.34		\$ 3,753.59
Cost of equipment.....	82,508.78	81,088.63		1,510.15
Right of way.....		298.50	298.50	
Cash and current assets.....	41,791.90	30,009.62		11,782.28
OTHER ASSETS—				
Materials and supplies.....	32,246.08	57,106.19	24,860.51	
Grand total.....	\$ 4,453,006.29	\$ 4,463,238.28	\$ 8,171.00	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Capital stock.....	\$ 4,000,000.00	\$ 4,000,000.00		
Funded debt.....	318,803.46	292,535.64		26,267.82
Current liabilities.....	75,042.33	63,787.78		11,254.55
Profit and loss.....	61,220.50	106,914.86	45,694.36	
Grand total.....	\$ 4,455,066.29	\$ 4,463,238.28	\$ 8,171.00	

IMPORTANT CHANGES DURING THE YEAR—STATE OF IOWA.

Lease to Centerville, Moravia & Albia Railroad; trackage rights of Keokuk & Western Railroad, main track between Centerville and Relay, August 8th, 1889. Lease given up May 11th, 1890.

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

Pacific Express Company for privileges between Keokuk and Van Wert, \$675 per month.

MAILS.

Transportation of U. S. mail between Keokuk and Van Wert, this company receives \$59.24 per mile.

TELEGRAPH COMPANIES.

The Western Union Telegraph Company owns telegraph lines, furnished office, instruments, and receives revenue from commercial business. Wires are used by the railroad company for transmission of its own business messages without charge. Line is kept in repair by railroad company. Telegraph company furnishes material.

OTHER CONTRACTS.

Humeston & Shenandoah Railroad Company pay \$1,000 per month for use of track between Humeston and Van Wert. Keokuk & Western Railroad Co. pay the St. L., K. & N. W. R. R. Co. \$201.67 per month for trackage rights between Keokuk and Alexandria. Also pay 45 per cent of cost of repairs.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.			Am't mort. per mile of line.	What equip-ment as security.	What in-come mort.	What se-curities mort.
	FROM—	TO—	Miles.				
Mortgage.....	Alexandria, Ia.	Van Wert, Ia.	142.7	\$ 1,681.85			
Notes.....					200 fters.		

EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers.....	2 1/4	\$ 4,106.84	\$ 5.50
General office clerks.....	5 1/4	3,507.50	2.11
Station agents.....	13 1/2	5,456.24	1.30
Other station men.....	14 1/2	5,400.09	1.22
Enginemen.....	6	7,404.35	3.98
Firemen.....	6	4,103.13	2.21
Conductors.....	4	3,832.90	3.09
Other trainmen.....	7	3,904.50	1.84
Machinists.....	9 1/2	3,534.93	1.88
Carpenters.....	20	3,052.50	1.40
Other shopmen.....	6	2,274.58	1.22
Section foremen.....	14	7,094.15	1.77
Other trackmen.....	35	11,289.26	1.05
Switchmen, flagmen and watchmen.....	3 1/4	2,019.21	1.86
Telegraph operators and dispatchers.....	9 1/2	5,775.64	1.96
All other employes and laborers.....	6	1,606.34	1.04
Total (including general officers)—Iowa.....	161 1/4	\$ 82,941.42	
Less general officers.....	2 1/4	4,106.84	
Total (excluding general officers)—Iowa.....	159	\$ 78,834.58	
DISTRIBUTION OF ABOVE:			
General administration.....	8	7,704.43	
Maintenance of way and structures.....	61	22,478.55	
Maintenance of equipment.....	30	14,123.92	
Conducting transportation.....	62 1/2	38,634.32	
Total (including general officers)—Iowa.....	161 1/4	\$ 82,941.42	
Less general officers.....	2 1/4	4,106.84	
Total (excluding general officers)—Iowa.....	159	\$ 78,834.58	
Total (including general officers)—entire line.....	329 1/2	\$ 159,326.12	

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	132,633
Number of passengers carried one mile.....	2,661,461
Average distance carried, miles.....	21
Total passenger revenue.....	\$ 74,946.65
Average amount received from each passenger.....	56.506
Average receipts per passenger per mile.....	62.816
Estimated cost of carrying each passenger one mile.....	64.753
Passenger earnings per mile of road.....	\$ 307.42.080
Passenger earnings per train mile.....	38.570

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue.....	243,817
Number of tons carried one mile.....	16,450,300
Average distance hauled of one ton, miles.....	67
Total freight revenue.....	\$ 218,387.62
Average amount received for each ton of freight.....	89.570
Average receipts per ton per mile.....	91.328
Estimated cost of carrying one ton one mile.....	90.638
Freight earnings per mile of road.....	1,478.58.510
Freight earnings per train mile.....	193.730

PASSENGER AND FREIGHT:

Passenger and freight revenue.....	\$ 293,323.07
Passenger and freight revenue per mile of road.....	1,966.00.580
Passenger and freight earnings.....	311,994.11
Passenger and freight earnings per mile of road.....	2,112.35.213
Gross earnings from operation.....	304,872.85
Gross earnings from operation per mile of road.....	2,470.56
Expenses.....	231,496.70
Expenses per mile of road.....	1,567.34.304

TRAIN MILEAGE:

Miles run by passenger trains.....	157,747
Miles run by mixed trains.....	150,309
Total mileage trains earning revenue.....	308,046
Miles run by switching trains.....	78,804
Miles run by construction and other trains.....	5,452
Grand total train mileage.....	392,302
Mileage of loaded freight cars—north or east.....	518,065
Mileage of loaded freight cars—south or west.....	741,881
Mileage of empty freight cars—north or east.....	342,820
Mileage of empty freight cars—south or west.....	230,081
Average number of freight cars in train.....	12.8
Average number of loaded cars in train.....	8.8
Average number of empty cars in train.....	4
Average number of tons of freight in train.....	119
Average number of tons of freight in each loaded car.....	13 1/4

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue	65,226
Number of passengers carried one mile	1,316,891
Average distance carried, miles	21
Total passenger revenue	\$ 37,083.29
Average amount received from each passenger	.56506
Average receipts per passenger per mile	.02816
Estimated cost of carrying each passenger one mile	.04753
Passenger earnings per mile of road	507.42.080
Passenger earnings per train-mile	.38370

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue	167,614
Number of tons carried one mile	10,302,245
Average distance haul of one ton, miles	61
Total freight revenue	\$ 108,057.92
Average amount received for each ton of freight	.64468
Average receipts per ton per mile	.01048
Estimated cost of carrying one ton one mile	.00628
Freight earnings per mile of road	1,478.58.510
Freight earnings per train mile	1.93.736

PASSENGER AND FREIGHT:

Passenger and freight revenue	\$ 145,141.21
Passenger and freight revenue per mile of road	1,986.00.589
Passenger and freight earnings	154,374.69
Passenger and freight earnings per mile of road	2,112.35.213
Gross earnings from operation	180,539.08
Gross earnings from operation per mile of road	2,470.50
Expenses	114,544.57
Expenses per mile of road	1,567.34.394

TRAIN MILEAGE:

Miles run by passenger trains	78,653
Miles run by mixed trains	74,369
Total mileage trains earning revenue	153,022
Miles run by switching trains	38,992
Miles run by construction and other trains	2,698
Grand total train mileage	194,712
Mileage of loaded freight cars—north or east	256,884
Mileage of loaded freight cars—south or west	367,083
Mileage of empty freight cars—north or east	189,424
Mileage of empty freight cars—south or west	113,844
Average number of freight cars in train	12.8
Average number of loaded cars in train	8.8
Average number of empty cars in train	4
Average number of tons of freight in train	119
Average number of tons of freight in each loaded car	13½

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain	9,821	9,684	19,505	11.54
Flour	11	268	279	.17
Other mill products		127	127	.08
Hay	10		10	.01
Fruits and vegetables	655	112	767	.45
PRODUCTS OF ANIMALS—				
Live stock	7,381	461	7,842	4.68
Poultry, game and fish	190	180	370	.22
Hides and leather	91		91	.05
PRODUCTS OF MINES—				
Anthracite coal	197		197	.12
Bituminous coal	107,822	436	108,258	64.59
Stone, sand and other like articles	1,375		1,375	.82
PRODUCTS OF FOREST—				
Lumber	11,480	244	11,724	7.00
Hoops	693	34	727	.43
Wood	145		145	.08
MANUFACTURES—				
Iron, pig and bloom	40		40	.02
Other castings and machinery	15	23	38	.02
Cement, brick and lime	249		249	.16
Agricultural implements	10	13	23	.01
Wagons, carriages, tools, etc.	166	54	220	.13
Household goods and furniture	140	30	170	.10
MERCHANDISE	8,153	4,284	12,437	7.41
MISCELLANEOUS—				
Other commodities not mentioned above	1,972	1,959	3,931	1.81
Total tonnage, Iowa	149,705	17,909	167,614	100
Total tonnage, entire line	209,482	34,335	243,817	

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	4	4				
Freight.....	8	8				
Switching.....						
Total.....	12	12				
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	5	5	Westinghouse...		5	Miller.
Combination passenger cars.....	2	2	Westinghouse...		2	Miller.
Baggage, express, postal cars.....	2	2	Westinghouse...		2	Miller.
Total.....	9	9	Westinghouse...		9	Miller.
CARS IN FREIGHT SERVICE—						
Box cars.....	324	324				
Flat cars.....	10	10				
Stock cars.....	157	157				
Coal cars.....	247	247				
Total.....	638	638				
CARS IN COMPANY'S SERVICE—						
Caboose cars.....	8	8				
Other road cars.....	3	3				
Total.....	11	11				
Total owned.....	958	958				
Grand total.....	12	958			9	

MILEAGE.

MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.			Line of proprietary companies.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-ages rights.	Total mileage operated.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.	Lines represented by capital stock.							Iron.	Steel.
Miles of single track.....	142.70						5	147.70	1.31	6.45	141.25
Miles of yard tracks, sidings and spurs.....	18.19								1.31	18.19	
Total mileage operated (all tracks).....	160.89							147.70	1.31	24.64	141.25

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.			Line of proprietary companies.	Line operated under lease.	Line operated under contract, etc.	New line constructed during year.	Total mileage, excluding track-ages rights.	Line operated under track-ages rights.	RAILS.	
	Main line.	Branches and spurs.	Lines represented by capital stock.							Iron.	Steel.
Iowa.....	2.50										
Missouri.....	2.50										
Total mileage operated (single track).....	5.00										

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.			Line of proprietary companies.	Line operated under lease.	Line operated under contract, etc.	New line constructed during year.	Total mileage, excluding track-ages rights.	Line operated under track-ages rights.	RAILS.	
	Main line.	Branches and spurs.	Lines represented by capital stock.							Iron.	Steel.
Iowa.....	72.12							72.12	2.50		74.62
Missouri.....	70.58							70.58	2.50	6.45	66.63
Total mileage owned (single track).....	142.70							142.70	5.00	6.45	141.25

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.		
Kind.	Tons.	Weight per yard, lbs.	Average price per ton at distributing point.	Kind.	Number.	Average price at distributing point.
Steel	2,210	60	34.35	Oak	22,850	1.38
Total	2,210	60		Total	22,850	

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal bituminous.		Wood, cords.		Total fuel consumed—tons.	Miles run.	Av. pounds consumed per mile.
Passenger	1,854		71		1,925.00	78,053	48.69
Freight	3,684		85		3,769.00	74,329	100.61
Switching	711		20		731.00	38,992	37.99
Construction	67		3		70.00	2,698	50.86
Total	6,316		180		6,496.00	194,112	
Average cost at distributing point	\$ 1.22½		\$ 1.50				

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Other causes						1		1
Total						1		1

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.		ALIGNMENT.				PROFILE.			
FROM—	TO—	MILES.	Aggregate length of curved line—miles.		Length of straight line—miles.	Length of level line—miles.	Number.	Sum of ascents—feet.	
			Number of curves.	Aggregate length of curved line—miles.				Sum of descents—feet.	Aggregate length of descending grades—miles.
Keokuk	Alexandria	5.00	11	1.55	3.45	5.00			
Alexandria	Van Wert	142.70	103	46.20	96.50	30.10	31	18.30	83.61
Total		147.70	114	47.75	100.15	35.10	31	18.30	83.61
									20.00
									20.00

BRIDGES, TRETTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.		Maximum length in feet and inches.		Aggregate length in feet and inches.	
		Feet.	Inches.	Feet.	Inches.	Feet.	Inches.
Bridges—Combination	12	64	64	64	64	128	128
Trestles	80	15	15	15	15	1,200	0.073
Total							

OVERHEAD RAILWAY CROSSINGS—

Bridges	1
Height of lowest above surface of rail, feet	24

GAUGE OF TRACK—

Four feet, eight and one half inches; 70.56 miles.

TELEGRAPH.

OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT.

NAME OF OPERATING COMPANY.	NAME OF OWNER.	Miles of line.	Miles of wire.
Western Union Telegraph Co	See Contract	70.56	165.58

CAR MILEAGE.

State below all individuals, co-operative fast freight lines and stock companies, to which the company making this report pays mileage for the use of cars.

A. R. T. Co.	N. Y. C. & St. L.
Lackawanna Line.	White Line.
Lehigh Valley Despatch.	Erie Despatch.
Merchants Despatch Transit Co.	Blue Line.
Red Line.	Arms Palace Stock Car Co.
Union Line.	Streets Western Stable Car Co.
St. Louis Refrigerator Co.	Hoosac Tunnel Line.
Union Tank Line.	National Despatch Line.
New York Despatch.	Live Poultry Transportation Co.

STATE OF IOWA. } ss.
COUNTY OF LEE. }

We, the undersigned, F. T. Hughes, President, and J. F. Elder Auditor, and Assistant Treasurer, of the Keokuk & Western Railroad Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

F. T. HUGHES,
President.

J. F. ELDER,
Treasurer.

Subscribed and sworn to before me this 8th day of December, 1890.

[SEAL.]

WILLIAM J. ROBERTS,
Notary Public.

ANNUAL REPORT

OF THE

MASON CITY & FORT DODGE RAILROAD COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa. One.
 Page 7. Give the names of your attorneys in Iowa. John F. Duncombe.
 Superintendents for Iowa. General Manager acts as Superintendent.
 Division superintendents for Iowa. General Manager acts as Superintendent.
 Page 11. Total mileage operated in Iowa. 92 miles.
 Page 13. Total mileage in Iowa. 92 miles.
 Page 17. 1—Amount of stock owned for dividends on earnings. None.
 2—Amount of stock per mile of road. \$10,000.00.
 3—Amount of stock representing road in Iowa. \$920,000.00.
 4—Amount of stock held in Iowa. One share.
 Page 19. Amount of funded debt representing road in Iowa. \$1,280,000.00.
 Page 27. Grand total for Iowa. \$2,680,517.95.
 Page 33. Taxes paid in Iowa. \$9,215.55.
 Page 45. 1—Operating expenses per mile of road. \$673.49.
 2—Operating expenses per train mile. \$50,597.95.
 3—Proportion of operating expenses and taxes for Iowa. 100.
 4—Percentage of expenses to earnings. 65.92.
 5—Net earnings per train mile. (Neb. 30065.)
 6—Percentage of earnings to stock and debt. 9250.
 7—Percentage of earnings to cost of road and equipment. 3038.
 8—Surplus at the commencement of the year. None.
 9—Surplus at the close of the year. None.
 10—Amount of its own stock owned by the company. None.
 Page 46. Fencing in Iowa.
 1—How many miles of fencing on your road in Iowa? 161.46 miles.
 2—How many miles of unfenced road in Iowa? 12 miles.
 3—What is the average cost per mile of fencing? \$167.55 (including snow fences).
 4—What is the total cost of the same? \$27,032.82.
 5—How many miles of new fencing built during the year? 158.46 miles.

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots. 9.63 tons.

2—Average number of tons in cars when in less than car lots. 9.63 tons.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight. A 30 ton engine can haul 360 tons between Mason City and Ft. Dodge and 225 tons between Lehigh and Ft. Dodge.

4—Give the names of and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1899 and 1900. All the line of this company being in Iowa, there is no interstate business done by it.

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight. \$23,424.38.

6—Total amount received for through freight. \$40,190.25.

7—Number of tons of local freight carried. 42,674 tons.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines? All the line of this company being in Iowa, there is no interstate business done by it.

19—Give the amount in tons and kind of freight furnished by each branch line to your main line. Coalville branch furnished 5,633 tons of coal to the main line.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1899.
East bound, number of tons
West bound, number of tons

Total tons

Tonnage crossing Missouri river bridge at for the year ending June 30, 1899.

East bound, number of tons

West bound, number of tons

Total tons

Page 69. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings. Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANT.

Page 78. 1—State the number of acres of land your company has already received from the congressional grants.

2—State the number of acres yet to inure to your company from congressional grants.

3—State the average price at which these lands have been sold or contracted by the company.

4—State the number of acres sold.

5—State the amount received from sales.

6—State the amount unpaid on outstanding contracts.

7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1899.

8—State the amount expended in sale and management of lands.

9—State the amount of taxes paid on lands.

10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes. None.

11—The cost and actual present cash value of road and equipment including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business. Impossible to estimate.

Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt? None.

2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs. None.

3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic. Western Freight Association.

4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road. None.

HISTORY.

Name of common carrier making this report:

Mason City & Ft. Dodge Railroad.

Date of organization:

May 23, 1881.

Under laws of what government, State or Territory organized? If more than one, name all; give reference to each statute and all amendments thereof:

State of Iowa.

If a consolidated company name all the constituent companies. Give reference to charters of each, and all amendments of same:

Not a consolidated company.

If a re-organized company, give name of original corporation, and refer to laws under which it was organized.

Not a re-organized company.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Jas. J. Hill	Saint Paul, Minn.	3d Tuesday in May, 1891.
David O. Shepard	Saint Paul, Minn.	3d Tuesday in May, 1891.
Wm. A. Stephens	Saint Paul, Minn.	3d Tuesday in May, 1891.
Eugene P. Hickey	Saint Paul, Minn.	3d Tuesday in May, 1891.
Hamilton Browne	Fort Dodge, Iowa	3d Tuesday in May, 1891.

Total number of stockholders at date of last election:

Eight.

Date of last meeting of stockholders for election of directors:

May 29, 1890.

Give post-office address of general office:

Fort Dodge, Iowa.

Give post-office address of operating office.

Mason City, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	Wm. A. Stephens	Saint Paul, Minn.
Secretary	S. T. Meserve	Fort Dodge, Iowa.
Treasurer	Chas. C. Burdick	Mason City, Iowa.
Assistant Treasurer	R. W. Eager	Mason City, Iowa.
Auditor	Chas. A. Burdick	Mason City, Iowa.
General Manager	Chas. A. Burdick	Mason City, Iowa.
Superintendent of Telegraph	James H. Kelly	Mason City, Iowa.
General Freight Agent	James H. Kelly	Mason City, Iowa.
General Passenger Agent	James H. Kelly	Mason City, Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Mason City & Fort Dodge	Mason City	Lehigh	88.40	88.40
Total mileage operated	Carbon Junction	Coalville	92.00	92.00

CAPITAL STOCK.

DESCRIPTION.	DIVIDENDS DECLARED DURING YEAR.		Amount.	
	Number of shares.	Par value of shares.	Rate.	None.
CAPITAL STOCK—Common	9,200 \$	100.00 \$	5,000,000.00 \$	900,000.00
Total	9,200 \$	100.00 \$	5,000,000.00 \$	900,000.00

MANNER OF PAYMENT FOR CAPITAL STOCK.				REMARKS.
No. of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized.	
Issued for construction—Common		9,200		Stock was issued together with bonds in payment for the construction and equipment of the road.
Total		9,200		

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 11,491.18
Bills receivable	332.90
Due from agents	2,091.75
Net traffic balances due from other companies	1,094.22
Due from solvent companies and individuals	1,034.40
*Other cash assets	50.00
Balance current liabilities	\$83,517.95
Total	\$ 309,612.40

*Materials and supplies on hand, \$8,768.35.

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Loans and bills payable	60,977.50
Audited vouchers and accounts	3,060.64
Wages and salaries	3,325.13
Net traffic balances due to other companies	1,040.04
Matured interest coupons unpaid (including coupons due July 1)	331,260.00
Total	\$ 309,612.40

INCOME ACCOUNT.

Gross earnings from operation	\$ 93,086.80
Less operating expenses	61,961.94
Income from operation	\$ 32,024.95
Total income	\$ 32,024.95
DEDUCTIONS FROM INCOME:	
Interest on funded debt (accrued)	\$ 82,800.00
Taxes	9,215.55
Total deductions from income	\$ 92,015.55
Deficit	\$ 59,980.60
Deficit from operations of year ending June 30, 1890	59,990.00
Deficit on June 30, 1889	231,772.99
Deficit on June 30, 1890	\$ 291,763.59

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	Date.	INTEREST.		When payable.	Amount accrued during year.	Amount matured during year.
	Date of issue.	When due.						Amount accrued during year.	Amount matured during year.			
First mortgage	July 1, 1889	July 1, 1925	\$ 1,380,000.00	\$ 1,380,000.00	\$ 1,380,000.00			\$ 82,800.00	\$ 82,800.00	Jan. 1, July 1	\$ 82,800.00	\$ 82,800.00
Grand total			\$ 1,380,000.00	\$ 1,380,000.00	\$ 1,380,000.00			\$ 82,800.00	\$ 82,800.00		\$ 82,800.00	\$ 82,800.00

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	INTEREST.		Amount outstanding.	Amount issued.	Amount matured during year.	Amount accrued during year.
	Amount accrued during year.	Amount matured during year.				
Mortgage bonds	\$ 82,800.00	\$ 82,800.00	\$ 1,380,000.00	\$ 1,380,000.00	\$ 82,800.00	\$ 82,800.00
Total	\$ 82,800.00	\$ 82,800.00	\$ 1,380,000.00	\$ 1,380,000.00	\$ 82,800.00	\$ 82,800.00

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	TOTAL AMOUNT OUTSTANDING.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To railroads.	To other properties.	Miles.	Amount.	
Capital stock	\$ 920,000.00	\$ 920,000.00		92	\$ 10,000.00	
Bonds	1,380,000.00	1,380,000.00		92	15,000.00	
Total	\$ 2,300,000.00	\$ 2,300,000.00		92	\$ 25,000.00	

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	CAPITAL STOCK.	FUNDED DEBT.	CURRENT LIABILITIES.	TOTAL.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Mason City & Fort Dodge	\$ 920,000.00	\$ 1,380,000.00	\$ 383,517.95	\$ 2,683,517.95	92	\$ 29,168.67
Total	\$ 920,000.00	\$ 1,380,000.00	\$ 383,517.95	\$ 2,683,517.95	92	\$ 29,168.67

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

KIND.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1889.	Total cost to June 30, 1890.	Cost per mile.
	Included in operating expenses.	Not included in operating expenses.				
		Charged to income account as permanent improvements.	Charged to construction or equipment.			
CONSTRUCTION—						
Cost of road and equipment to November 20, 1886.....			\$	2,300,000.00	\$ 2,300,000.00	25,000.00
Right of way.....			41.25	2,052.74	2,011.49	
Fences.....			22,023.84	5,028.98	27,052.82	
Grading and bridge and culvert masonry.....			34.75	9,339.40	9,274.24	
Bridges and trestles.....			1,321.82	3,107.92	4,489.74	
Rolls.....				6,779.36	6,779.36	
Ties.....				1,804.46	1,804.46	
Other superstructure.....				2,514.69	2,344.09	
Buildings, furniture and fixtures.....			1,007.97	5,854.00	6,866.87	
Shop machinery and tools.....			29.74	1,845.95	1,874.90	
Engineering expenses.....				146.26	146.26	
Sidings and yard extensions.....				1,579.83	1,579.83	
Other items.....			1,244.05	2,041.12	3,285.17	
Total construction.....			\$ 33,614.02	\$ 42,197.81	\$ 67,812.73	737.99
EQUIPMENT—						
Locomotives.....				1,564.70	1,564.70	
Passenger cars.....				1,191.20	1,191.20	
Freight cars.....				11,313.07	11,313.07	
Other cars of all classes.....				1,164.31	1,164.31	
Total equipment.....				\$ 15,173.28	\$ 15,173.28	164.93
Grand total cost construction, equipment, etc.....			\$ 25,614.02	\$ 2,357,371.09	\$ 2,382,986.01	25,902.01
Total cost construction, equipment, etc.—State of Iowa.....			\$ 25,614.02	\$ 2,357,371.09	\$ 2,382,986.01	25,902.01

The first cost of the road as regards the various construction and equipment expenditures is not known inasmuch as the road was built and equipment furnished under contract and both were paid for in the bonds and stock of the road. The road was turned over to the operating department November 20, 1886, from which date all construction and equipment expenditures are shown in the above table.

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, ac- count of re- payments, etc.	Actual earn- ings.
PASSENGER—			
Passenger revenue.....	\$ 32,520.41		
Less repayments:			
Excess fares refunded.....		6.85	
Total deductions.....		6.85	
Total passenger revenue.....			\$ 22,513.56
Mail.....			3,937.60
Express.....			549.57
Extra baggage and storage.....			461.53
Total passenger earnings.....			\$ 27,462.26
FREIGHT—			
Freight revenue.....	\$ 67,562.70		
Less repayments:			
Overcharge to shippers.....		1,038.13	
Total deductions.....		1,038.13	
Total freight revenue.....			\$ 66,524.57
Total freight earnings.....			\$ 66,524.57
Total passenger and freight earnings.....			\$ 93,986.83
Total gross earnings from operation, Iowa.....			\$ 93,986.83

OPERATING EXPENSES

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 7,518.30	\$ 5,961.14	\$ 14,419.44
Renewals of rails.....	237.25	217.77	455.02
Renewals of ties.....	319.93	293.66	613.59
Repairs of bridges and culverts.....	420.46	385.95	806.41
Repairs of fences, road-crossings, signs and cattle guards.....	243.81	223.80	467.61
Repairs of buildings.....	496.87	456.08	952.95
Total.....	\$ 9,236.62	\$ 8,478.40	\$ 17,715.02
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 1,462.38	\$ 1,822.50	\$ 3,284.88
Repairs and renewals of passenger cars.....	1,242.85		1,242.85
Repairs and renewals of freight cars.....		3,338.83	3,338.83
Shop machinery, tools, etc.....	58.72	53.90	112.62
Total.....	\$ 2,763.95	\$ 5,215.23	\$ 7,979.18

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
CONDUCTING TRANSPORTATION—			
Wages of enginemen, firemen and roundhouse- men.....	\$ 3,845.82	\$ 3,502.59	\$ 7,348.41
Fuel for locomotives.....	3,272.28	3,003.06	6,275.34
Water supply for locomotives.....	573.55	529.48	1,103.03
All other supplies for locomotives.....	280.31	237.31	517.62
Wages of other trainmen.....	1,741.54	2,603.32	4,344.86
All other train supplies.....	60.65	48.91	109.56
Expense of telegraph, including train dispatch- ers and operators.....	1,012.89	629.74	1,642.63
Wages of station agents, clerks and laborers.....	2,359.02	2,165.38	4,524.40
Station supplies.....	165.51	151.96	317.47
Car mileage—balance.....	40.00	1,184.68	1,224.68
Loss and damage.....	444.86	790.54	1,235.40
Injuries to persons.....		295.08	295.08
Total.....	\$ 13,766.48	\$ 13,632.88	\$ 27,399.36
GENERAL EXPENSES—			
Salaries of officers.....	\$ 2,724.29	\$ 2,500.67	\$ 5,224.96
Salaries of clerks.....	396.26	363.74	760.00
General office expenses and supplies.....	729.81	661.64	1,391.45
Advertising.....	142.99	131.26	274.25
Expense of traffic associations.....	199.03	182.72	381.75
Legal expenses.....	149.90	137.69	287.59
Stationery and printing.....	863.45	853.91	1,717.36
Total.....	\$ 4,936.73	\$ 4,531.54	\$ 9,468.27
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 9,236.62	\$ 8,478.40	\$ 17,715.02
Maintenance of equipment.....	2,763.95	5,215.23	7,979.18
Conducting transportation.....	13,766.48	13,632.88	27,399.36
General expenses.....	4,936.73	4,531.54	9,468.27
Grand total.....	\$ 30,703.80	\$ 31,258.14	\$ 61,961.94
Percentage of expenses to earnings—entire line.....	111.8	46.99	63.92
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....	\$ 9,236.62	\$ 8,478.40	\$ 17,715.02
Maintenance of equipment.....	2,763.95	5,215.23	7,979.18
Conducting transportation.....	13,766.48	13,632.88	27,399.36
General expenses.....	4,936.73	4,531.54	9,468.27
Total.....	\$ 30,703.80	\$ 31,258.14	\$ 61,961.94
Percentage of expenses to earnings—Iowa.....	111.8	46.99	63.92

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road.....	\$ 42,197.81	\$ 67,812.72		
Cost of equipment.....	15,173.28	15,173.28		
Cost of road and equipment to Nov. 30, 1888:				
Common stock.....	920,000.00	920,000.00		
First mortgage bonds.....	1,380,000.00	1,380,000.00		
Total.....	\$ 2,357,371.09	\$ 2,382,086.01	\$ 25,614.92	
OTHER ASSETS—				
Materials and supplies.....	7,227.28	8,768.35	1,491.07	
Profit and loss.....	231,772.99	291,763.59	59,990.60	
Grand total.....	\$ 2,596,421.36	\$ 2,683,517.95	\$ 87,096.59	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Capital stock.....	\$ 920,000.00	\$ 920,000.00		
Funded debt.....	1,380,000.00	1,380,000.00		
Current liabilities.....	296,421.36	383,517.95	87,096.59	
Grand total.....	\$ 2,596,421.36	\$ 2,683,517.95	\$ 87,096.59	

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

The American Express Company runs over the lines of this company between Mason City and Lehigh, paying one and one-half first class rate on all local and first class rate on all through business and on fruits and vegetables.

MAILS.

Have no contracts for transportation of mails. The government pays a specified rate per mile per annum, based on average weight of mail carried.

TELEGRAPH COMPANIES.

With the Western Union Telegraph Company to construct one and more lines when necessary. The railroad company to operate and keep same in repair. The gross receipts from all commercial business go to the telegraph company.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.		Miles.	Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—					
First mortgage bonds..	Mason City	Lehigh.	88.4	\$ .....	.....	.....	.....
	Carbon Junction.	Coalville.	3.6	15,000	All	All .....	.....

EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers.....	3	\$ 4,890.00	\$ 5.22
General office clerks.....	2	760.00	1.04
Station agents.....	11	5,310.65	1.32
Engineers.....	3	3,517.60	3.22
Firemen.....	3	2,348.90	2.14
Conductors.....	3	2,310.04	2.11
Other trainmen.....	4	2,096.41	1.40
Machinists.....	3	2,557.28	2.58
Carpenters.....	4	2,394.43	1.84
Other shopmen.....	10	4,110.37	1.31
Section foremen.....	15	8,247.79	1.50
Other trackmen.....	22	6,493.79	1.10
Telegraph operators and dispatchers.....	2	1,260.00	1.72
Total (including general officers).....	85	\$ 46,270.48	
Less general officers.....	3	4,890.00	
Total (excluding general officers).....	82	\$ 41,370.52	
DISTRIBUTION OF ABOVE—			
General administration.....	5	5,650.93	
Maintenance of way and structures.....	40	16,619.87	
Maintenance of equipment.....	14	7,186.09	
Conducting transportation.....	26	16,803.65	
Total (including general officers).....	85	\$ 46,270.48	
Less general officers.....	3	4,890.00	
Total (excluding general officers).....	82	\$ 41,370.52	
Total (including general officers) entire line.....	85	\$ 46,270.48	

PASSENGER AND FREIGHT AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	36,367
Number of passengers carried one mile.....	697,465
Average distance carried, miles.....	19
Total passenger revenue.....	\$ 22,513.56
Average amount received from each passenger.....	.62.077
Average receipts per passenger per mile.....	.03.228
Estimated cost of carrying each passenger one mile.....	.04.402
Passenger earnings per mile of road.....	298.50.282
Passenger earnings per train mile.....	50.801

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue.....	73,522
Number of tons carried one mile.....	2,306,224
Average distance haul of one ton, miles.....	31.49
Total freight revenue.....	\$ 66,324.63
Average amount received for each ton of freight.....	90.717
Average receipts per ton per mile.....	.02.881
Estimated cost of carrying one ton one mile.....	.01.353
Freight earnings per mile of road.....	723.09.281
Freight earnings per train mile.....	1.34.130

PASSENGER AND FREIGHT:

Passenger and freight revenue.....	\$ 89,038.19
Passenger and freight revenue per mile of road.....	967.89.639
Passenger and freight earnings.....	90.080.89
Passenger and freight earnings per mile of road.....	1,021.59.662
Gross earnings from operation.....	90,986.89
Gross earnings from operation per mile of road.....	1,021.59.663
Expenses.....	61,961.94
Expenses per mile of road.....	673.49.934

TRAIN MILEAGE:

Miles run by passenger trains.....	54,026
Miles run by freight trains.....	49,597
Total mileage trains earning revenue.....	103,623
Mileage of loaded freight cars—north or east.....	186,050
Mileage of loaded freight cars—south or west.....	79,561
Mileage of empty freight cars—north or east.....	29,339
Mileage of empty freight cars—south or west.....	14,660
Average number of freight cars in train.....	8.87
Average number of loaded cars in train.....	5.07
Average number of empty cars in train.....	3.80
Average number of tons of freight in train.....	48.69
Average number of tons of freight in each loaded car.....	9.63

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain.....	14,288	11	14,300	19.63
Flour.....	854	388	1,242	1.68
Hay.....	2,815	.....	2,815	3.84
Flax and grass seed.....	1,286	13	1,299	1.77
Fruit and vegetables.....	130	.....	130	.17
Other farm products.....	65	99	164	.22
PRODUCTS OF ANIMALS—				
Live stock.....	2,429	44	2,473	3.38
Dairy products.....	104	.....	104	.14
PRODUCTS OF MINES—				
Anthracite coal.....	.....	772	772	1.05
Bituminous coal.....	39,251	322	39,573	53.83
Stone, sand and other like articles.....	577	25	602	.79
Salt.....	18	292	310	.41
PRODUCTS OF FOREST—				
Lumber.....	120	3,916	4,036	5.50
Wood and other forest product.....	731	169	900	1.20
MANUFACTURES—				
Petroleum and other oils.....	3	.....	3	.01
Iron, pig and bloom.....	82	325	407	.54
Cement, brick and lime.....	947	62	1,009	1.36
Wines, liquors and beers.....	.....	44	44	.06
Household goods and furniture and sundry manufactures.....	99	240	339	.46
MERCHANDISE.....				
.....	922	656	1,578	2.15
MISCELLANEOUS—				
Other commodities not mentioned above.....	649	529	1,178	1.63
Total tonnage—Iowa.....	64,856	8,470	73,326	100
Total tonnage—entire line.....	64,856	8,470	73,326	100

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	1	1	1	Air.		
Freight.....	1	1	1	Hand		
Switching.....	1	1	1	Hand		
Total.....	3	3	3			
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	1	1	1	Air.	1	Miller.
Combination passenger cars.....	1	1	1	Hand		
Baggage, express and postal cars.....	1	1	1	Air.	1	Miller.
Total.....	3	3	3		2	
CARS IN FREIGHT SERVICE—						
Box cars.....	2	2	2	Hand		
Stock cars.....	2	2	2	Hand		
Coal cars.....	2	2	2	Hand		
Total.....	6	6	6			
CARS IN COMPANY'S SERVICE—						
Engine cars.....	1	1	1	Hand		
Total.....	1	1	1			
Total owned.....	135	135	135			
Grand total.....	135	135	135			

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.			
KIND.	Tons.	Weight per yard, lbs.	Average price per ton at distributing point.	KIND.	Number.	Average price at distributing point.	
Rails bought were not relaid until after June 30, 1890.				Tamarack.....	446		
				Hemlock.....	134	600 \$ 42.05	
				Tamarack.....	404		
				Hemlock.....	156	771 46.85	
				White Pine.....	127		
				Total.....	1,371		

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal—bituminous.	Cords of wood—soft.	Total fuel consumed—tons.	Miles run.	Average lbs. consumed per mile.
Passenger.....	1,940.56	67.78	2,008.34	50,403	35.25
Freight.....	1,580.00	62.22	1,642.22	54,527	32.35
Total.....	3,520.56	130.00	3,650.56	104,930	67.60
Average cost at distributing point.....	\$ 1.65	\$ 2.00			

MILEAGE.

MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-ages rights.	Total mileage, excluding track-ages rights.	New line constructed during year.	Line operated under track-ages rights.	RAILS.	Steel.	Iron.
	Main line.	Branches and spurs.										
Miles of single track.....	88.40	3.00	91.40				91.40				88.40	3.00
Miles of yard track, sidings and spurs.....	5.70	4.00	9.70				9.70				5.70	4.00
Total mileage operated (all tracks).....	94.10	7.00	101.10				101.10				94.10	7.00

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-ages rights.	Total mileage, excluding track-ages rights.	New line constructed during year.	Line operated under track-ages rights.	RAILS.	Steel.	Iron.
	Main line.	Branches and spurs.										
Iowa.....	94.10	7.00	101.10				101.10				94.10	7.00
Total mileage operated (single track).....	94.10	7.00	101.10				101.10				94.10	7.00

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-ages rights.	Total mileage, excluding track-ages rights.	New line constructed during year.	Line operated under track-ages rights.	RAILS.	Steel.	Iron.
	Main line.	Branches and spurs.										
Iowa.....	94.10	7.00	101.10				101.10				94.10	7.00
Total mileage owned (single track).....	94.10	7.00	101.10				101.10				94.10	7.00

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.			ALIGNMENT.				PROFILE.					
FROM—	TO—	MILES.	Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Length of level line—miles.	Number.	Sum of ascents—feet.	Aggregate length of ascending grades—miles.	Number.	Sum of descents—feet.	Aggregate length of descending grades—miles.
Mason City.....	Lehigh.....	88.40	This company has not the data from which this statement can be compiled.									
Carbon Junction.....	Coalville.....	3.60										
Total.....	Total.....	92.00										

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
Bridges—Wooden.....	44	44	361.6	16,064
Total.....	3	3	361.6	16,064
TRESTLES.....	100	12	979.6	8,170.0

GAUGE OF TRACK—

Four feet, eight and one half inches; 98.16 miles.

TELEGRAPH.

Miles of line, 86; miles of wire, 86; owned by Western Union Telegraph Company; operated by this company.

We, the undersigned, William A. Stephens, President, and R. W. Eager, Auditor, of the Mason City & Fort Dodge Railroad Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

WILLIAM A. STEPHENS,
President.
R. W. EAGER,
Auditor.

STATE OF MINNESOTA.
COUNTY OF RAMSEY. } ss.

Subscribed and sworn to before me this 3d day of December, 1890, by said William A. Stephens, President.

[SEAL.]

E. S. STEVENSON,
Notary Public.

STATE OF IOWA.
COUNTY OF CERRO GORDO. } ss.

Subscribed and sworn to before me by R. W. Eager, this 20th day of November, A. D. 1890

[SEAL.]

C. H. McNIDER,
Notary Public.

ANNUAL REPORT

OF THE

MINNEAPOLIS & ST. LOUIS RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
 Page 7. Give the names of your attorneys in Iowa.
 Superintendents for Iowa.
 Division superintendents for Iowa.
 Page 11. Total mileage operated in Iowa.
 Page 13. Total mileage in Iowa.
 Page 17. 1—Amount of stock issued for dividends on earnings.
 2—Amount of stock per mile of road.
 3—Amount of stock representing road in Iowa.
 4—Amount of stock held in Iowa.
 Page 19. Amount of funded debt representing road in Iowa.
 Page 27. Grand total for Iowa.
 Page 33. Taxes paid in Iowa.
 Page 45. 1—Operating expenses per mile of road. \$1,310.27.
 2—Operating expenses per train mile. 72.5 cents.
 3—Proportion of operating expenses and taxes for Iowa.
 4—Percentage of expenses to earnings.
 5—Net earnings per train mile. 46.6 cents.
 6—Percentage of earnings to stock and debt.
 7—Percentage of earnings to cost of road and equipment.
 8—Surplus at the commencement of the year.
 9—Surplus at the close of the year.
 10—Amount of its own stock owned by the company.
 Page 46. Fencing in Iowa.
 1—How many miles of fencing on your road in Iowa? 187.3 miles.
 2—How many miles of unfenced road in Iowa? 92.1 miles.
 3—What is the average cost per mile of fencing? \$130.52.
 4—What is the total cost of the same? Cannot say.
 5—How many miles of new fencing built during the year? 121.4 miles.

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names of and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890.

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890:

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Tonnage crossing Missouri river bridge at for the year ending June 30, 1890:

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Page 66. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.

Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
 2—State the number of acres yet to ensure to your company from congressional grants.
 3—State the average price at which these lands have been sold or contracted by the company.
 4—State the number of acres sold.
 5—State the amount received from sales.
 6—State the amount unpaid on outstanding contracts.
 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
 8—State the amount expended in sale and management of lands.
 9—State the amount of taxes paid on lands.
 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
 11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business.
- Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?
 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.
 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

HISTORY.

Name of common carrier making this report:
 Minneapolis & St. Louis Railway Company.

Date of organization:
 Receiver appointed June 28, 1888.

Under laws of what government, State or Territory organized? If more than one name all; give reference to each statute and all amendments thereof.

Receiver appointed by the court of the 4th Judicial District of Minnesota.

Give post-office address of general and operating officer:
 Minneapolis, Minn.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Receiver	W. H. Truesdale	Minneapolis, Minn.
Treasurer	Jas. Gaskell	Minneapolis, Minn.
General Solicitor	A. E. Clarke	Minneapolis, Minn.
Auditor	O. C. Post	Minneapolis, Minn.
General Manager	W. H. Truesdale	Minneapolis, Minn.
General Superintendent	A. E. Clarke	Minneapolis, Minn.
Assistant Superintendent	R. S. Holm	Ft. Dodge, Iowa.
Superintendent of Telegraphs	W. F. Fox	Minneapolis, Minn.
General Freight Agent	W. M. Hopkins	Minneapolis, Minn.
Asst. Gen'l Freight Agent	R. G. Brown	Minneapolis, Minn.
Gen'l Passenger Agent	C. M. Pratt	Minneapolis, Minn.
Gen'l Ticket Agent	C. M. Pratt	Minneapolis, Minn.
Gen'l Baggage Agent	J. D. Marston	Chicago, Illinois.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Minneapolis & St. Louis	Minneapolis, Minn. Hopkins, Minn. Lake Park Junction, Minn. Kalo Junction, Iowa Seventh street, St. Paul.	Angus, Iowa Morton, Minn. Lake Park, Minn. Kalo, Iowa Twentieth Avenue, South Minneapolis and Minneapolis Transfer	534.00 91.70 1.50 1.50 12.10 367.70 139.70	250.00 35.00 1.50 1.50 12.10 367.70 139.70
St. Paul & Northern Pacific Railway Company				
Total mileage operated				
Iowa mileage				

CAPITAL STOCK.

OLD MINNEAPOLIS & ST. LOUIS RAILWAY COMPANY.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK—						
Common	57,500	100.00	\$ 5,750,000.00	\$ 5,750,000.00	None	None
Preferred	40,000	100.00	\$ 4,000,000.00	\$ 4,000,000.00	None	None
Total	97,500		\$ 9,750,000.00	\$ 9,750,000.00		

MAKER OF PAYMENT FOR CAPITAL STOCK—
 Cannot give this information.

FUNDED DEBT OF OLD M. & ST. L. RY CO.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of author- ized issue.	Amount issued.	Amount outstand- ing.	Cash realized on amount issued.	INTEREST.			
	Date of is- sue.	When due.					Rate.	When pay- able.	Amount ac- crued dur- ing year.	Amount ma- tured dur- ing year.
First mortgage S. W. extension		1910	\$ 12,000.00	\$ 636,000.00	\$ 636,000.00		7	June, Dec.	\$ 44,320.00	\$ 44,320.00
Minneapolis to Merriam Junct.		1907	455,000.00	455,000.00	455,000.00		7	Jan., July.	31,830.00	31,830.00
Pacific extension		1921	6,000,000.00	1,382,000.00	1,382,000.00		6	April, Oct.	82,920.00	82,920.00
Minneapolis & Duluth		1907	280,000.00	280,000.00	280,000.00		7	May, Nov.	19,000.00	19,000.00
Merriam Junction to Albert Lea		1927	1,100,000.00	1,100,000.00	800,000.00		7	June, Dec.	66,500.00	66,500.00
Iowa extension		1909	1,100,000.00	1,015,000.00	1,015,000.00		7	June, Dec.	71,050.00	71,050.00
Real estate		1901	100,000.00	100,000.00	100,000.00		6	Feb., Sep.	6,000.00	6,000.00
Income		1891	500,000.00	500,000.00	500,000.00		7	Jan., July.	35,000.00	35,000.00
Improvements and equipment		1922	4,000,000.00	3,995,000.00	3,995,000.00		6	Jan., July.	239,700.00	239,700.00
Grand total				\$ 9,463,000.00	\$ 9,313,000.00				\$ 397,140.00	\$ 397,140.00

* Per mile. † We have no means of giving this information.

‡ \$150,000 assumed and payable by B. C. R. & N. Ry. viz.: bonds 1,101 to 1,400.

The following interest has been paid during the year:

On Maple & Duluth bonds, due May 1, 1889	\$ 8,800.00
On Maple & Duluth bonds, due November 1, 1889	9,800.00
On Pacific extension bonds, due October 1, 1888	41,460.00
On Pacific extension bonds, due April 1, 1889	41,460.00
On Merriam Junction to Albert Lea bonds, due June 1, 1888	36,250.00
On Merriam Junction to Albert Lea bonds, due December 1, 1888	36,250.00
On Merriam Junction to Albert Lea bonds, due January 1, 1889	36,250.00
On Merriam Junction to Albert Lea bonds, due December 1, 1889	36,250.00
On Minneapolis to Merriam Junction bonds, due July 1, 1888	15,925.00
On Minneapolis to Merriam Junction bonds, due January 1, 1889	15,925.00
On Minneapolis to Merriam Junction bonds, due July 1, 1889	15,925.00
On Minneapolis to Merriam Junction bonds, due January 1, 1890	15,925.00
On back due coupons	14,392.75
Total	\$ 313,472.75

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount out- standing.	INTEREST.	
			Amount accrued during year.	Amount matured during year.
Mortgage bonds	\$ 9,463,000.00	\$ 9,313,000.00	\$ 611,392.75	\$ 611,392.75
Total	\$ 9,463,000.00	\$ 9,313,000.00	\$ 611,392.75	\$ 611,392.75

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To Railroads.	To other Properties.	Miles.	Amount.	
Capital stock	\$ 9,700,700.00	\$ 9,700,700.00		355.60	\$ 27,473.84	
Bonds	9,313,000.00	9,313,000.00		355.60	26,189.54	
Total	\$ 19,013,700.00	\$ 19,013,700.00		355.60	\$ 53,663.38	

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 387,806.18
Due from agents	37,824.02
Net traffic balance due from other companies	66,003.40
Due from solvent companies and individuals	49,936.34
Miscellaneous assets	32,502.36
Total	\$ 568,062.30
Materials and supplies on hand, \$154,936.75.	

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Audited vouchers and accounts	\$ 67,066.76
Wages and salaries	55,943.51
Miscellaneous, taxes, etc	78,342.23
Balance—cash assets	367,709.80
Total	\$ 568,062.30

INCOME ACCOUNT.

Gross earnings from operation	\$ 1,507,124.29
Less operating expenses	948,391.27
Income from operation	\$ 558,733.02
Miscellaneous income—less expenses	\$ 19,583.40
Rentals received	87,283.90
Income from other sources	106,867.30
Total income	\$ 665,600.38
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued	(\$ 597,140.00)
Rentals	\$ 62,281.28
Taxes	53,550.30
Total deductions from income	\$ 115,840.48
Net income	\$ 549,759.90
Other payments from net income—Interest paid	313,472.75
Surplus from operations of year ending June 30, 1890	\$ 236,287.15
Surplus on June 30, 1889	357,026.24
Surplus on June 30, 1890	\$ 593,313.39

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1889.	Total cost to June 30, 1890.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Charged to construction of equipment.			
CONSTRUCTION—	Included in operating expenses.			Total cost to June 30, 1889.	Total cost to June 30, 1890.	Cost per mile.
Right of way						
Other real estate						
Fences						
Grading and bridge and culvert masonry						
Bridges and trestles						
Rails						
Ties						
Other superstructure						
Buildings, furniture and fixtures						
Shop machinery and tools						
Engineering expenses						
Interest during construction						
Discount on securities sold for construction						
Telegraph line						
Wharfing, etc.						
Sidings and yard extensions						
Terminal facilities and elevators						
Road built by contract						
Purchase of constructed road						
Other items						
Total construction						
EQUIPMENT—	Included in operating expenses.			Total cost to June 30, 1889.	Total cost to June 30, 1890.	Cost per mile.
Total cost construction, equipment, etc., State of Iowa						

Cannot give this in formation

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of repayments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 54,324.26		
Less repayments:			
Tickets redeemed.....		430.18	
Excess fares refunded.....		652.33	
Other repayments.....		2,658.24	
Total deductions.....		\$ 3,740.75	
Total passenger revenue.....			\$ 50,583.51
Mall.....			17,673.84
Express.....			9,010.20
Extra baggage and storage.....			1,080.00
Total passenger earnings.....			\$ 78,347.54
FREIGHT—			
Freight revenue.....	\$ 200,659.98		
Less repayments:			
Overcharges to shippers.....		\$ 2,628.27	
Total deductions.....		\$ 2,628.27	
Total freight revenue.....			\$ 207,031.71
Other items.....			68.27
Total freight earnings.....			\$ 207,099.98
Total passenger and freight earnings.....			\$ 285,447.52
Total gross earnings from operation—Iowa.....			\$ 285,447.52
Total gross earnings from operation—entire line.....			\$1,507,124.26

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 56,754.30	\$ 75,322.31	\$ 131,986.51
Renewals of rails.....	14,019.04	18,583.39	32,602.43
Renewals of ties.....	30,020.57	39,794.70	69,815.27
Repairs of bridges and culverts.....	11,894.55	15,767.19	27,661.74
Repairs of fences, road crossings, signs and cattle guards.....	3,535.40	4,686.45	8,221.85
Repairs of buildings.....	9,007.39	11,940.04	20,947.43
Repairs of telegraph.....	569.90	755.45	1,325.35
Total.....	\$ 125,801.05	\$ 166,759.53	\$ 292,560.58
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 13,200.24	\$ 31,173.28	\$ 44,373.52
Repairs and renewals of passenger cars.....	15,953.28		15,953.28
Repairs and renewals of freight cars.....		56,160.84	56,160.84
Shop machinery, tools, etc.....	1,062.24	1,408.08	2,470.32
Total.....	\$ 30,314.76	\$ 88,742.20	\$ 121,056.96

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and round-housemen.....	\$ 37,088.54	\$ 50,356.90	\$ 88,345.44
Fuel for locomotives.....	41,305.41	54,568.11	95,733.52
Water—supply for locomotives.....	4,256.04	5,641.72	9,897.76
All other supplies for locomotives.....	2,151.66	2,892.21	5,043.87
Wages of other trainmen.....	18,356.82	46,118.00	64,474.82
All other train supplies.....	8,082.08	5,317.49	13,399.57
Wages of switchmen, flagmen and watchmen.....	10,369.90	13,785.92	24,155.82
Expenses of telegraph, including train dispatchers and operators.....	9,519.57	12,618.90	22,138.47
Wages of station agents, clerks and laborers.....	32,094.90	43,360.75	75,455.65
Station supplies.....	2,954.56	3,916.50	6,871.06
Switching charges—balance.....	4,744.83	6,280.66	11,025.49
Car mileage—balance.....	12,700.66	5,331.57	18,032.23
Loss and damage.....	1,465.17	3,184.25	4,649.42
Injuries to persons.....	625.44	1,630.85	2,256.29
Total.....	\$ 188,036.18	\$ 244,287.81	\$ 432,323.99
GENERAL EXPENSES—			
Salaries of officers.....	\$ 10,351.05	\$ 13,721.15	\$ 24,072.20
Salaries of clerks.....	8,374.09	11,101.68	19,475.77
General office expenses and supplies.....	2,985.69	3,955.12	6,940.81
Agencies, including salaries and rent.....	6,830.23	9,066.08	15,896.31
Advertising.....	1,399.28	1,854.90	3,254.18
Insurance.....	1,078.97	2,625.28	3,704.25
Expense of traffic associations.....	462.80	613.50	1,076.30
Legal expenses.....	4,544.64	6,024.29	10,568.93
Stationery and printing.....	5,845.71	7,748.96	13,594.67
Other general expenses.....	1,272.80	1,687.19	2,960.99
Total.....	\$ 44,053.41	\$ 58,306.33	\$ 102,359.74
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 125,801.05	\$ 166,759.53	\$ 292,560.58
Maintenance of equipment.....	30,314.76	88,742.20	121,056.96
Conducting transportation.....	188,036.18	244,287.81	432,323.99
General expenses.....	44,053.41	58,306.33	102,359.74
Grand total.....	\$ 388,205.40	\$ 500,185.87	\$ 888,391.27
Percentage of expenses to earnings—entire line.....	101.90	49.74	62.20
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....	\$ 25,915.02	\$ 30,783.75	\$ 56,598.77
Maintenance of equipment.....	6,244.84	16,696.57	22,941.41
Conducting transportation.....	38,735.45	44,948.96	83,684.41
General expenses.....	9,975.00	10,744.92	20,719.92
Total.....	\$ 70,970.31	\$ 103,074.20	\$ 174,044.51
Percentage of expenses to earnings—Iowa.....	102.07	49.77	64.13

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
TRACKS— 1st St. north to 30th avenue south, Minneapolis..... Merriam Junction, Minnesota..... East Minneapolis..... Forest City..... Total.....	Minneapolis..... Merriam Junction, Minnesota..... White Bear, Minnesota..... Madison, Iowa.....	Northern Pacific Railroad Co., St. P., M. & O. Railway..... St. P. & D. R. R..... B. O. R. & N.....	\$ 10,955.82 12,719.82 18,145.04 3,130.09	\$ 44,950.77
YARDS— Lower yard.....	Minneapolis.....	Railway Transfer Co.....		42,334.02
TERMINALS— Grand total rentals received.....				\$ 87,284.79

*The receiver performs terminal service in Minneapolis for the St. Paul & Duluth Railroad Company, compensation being based upon amount of freight handled each month, and the total credited in operating accounts to station service.

MISCELLANEOUS INCOME.

ITEM.	GROSS INCOME.	LESS EXPENSES.	NET MISCELLANEOUS INCOME.
Rent of equipment.....			\$ 14,128.11
Rent of section houses, etc.....			388.59
Interest on sundry deposits and bank balances.....			4,507.00
Total.....			\$ 19,023.70

RENTALS PAID.

RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION AND SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	TERM.	TOTAL.
TRACKS— Mississippi street St. Paul to 30th Ave., South Minneapolis..... St. Anthony Park to St. P. & D. R. Junction.....	St. P. & Nor. Pac. R'y Co.....		\$ 50,200.02
TERMINALS— Freight house, round house, passenger depot and track facilities at St. Paul.....	St. P. & Nor. Pac. R'y Co.....		11,981.26
Total rentals.....			\$ 62,181.28
Grand total rentals paid.....			\$ 62,181.28

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1899.	Total June 30, 1898.	YEAR ENDING JUNE 30, 1899.	
			Increase.	Decrease.
Cash and current assets.....	\$ 310,238.42	\$ 508,002.30	\$ 197,763.88	
Advances made by order of court to Minnesota Transfer R'y Co.....	* 7,776.81	1,956.92		5,819.89
Advances made by order of court to M. & St. L. R'y Co.....	56,981.26	68,709.83	11,728.57	
OTHER ASSETS— Materials and supplies.....	142,497.61	151,000.75	12,433.14	
Grand total.....	\$ 517,494.20	\$ 794,563.80	\$ 277,069.60	\$ 5,819.89

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1899.	Total June 30, 1898.	YEAR ENDING JUNE 30, 1899.	
			Increase.	Decrease.
Current liabilities.....	\$ 199,437.96	\$ 201,252.50	\$ 4,814.54	
Profit and loss.....	317,056.24	593,311.30	276,255.06	
Grand total.....	\$ 517,494.20	\$ 794,563.80	\$ 277,069.60	

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

United States Express Company, for use of all passenger trains for transportation of express, freight, etc.

MAILS.

United States post-office department, for transportation of U. S. mails on all passenger trains; compensation fixed every four years by post-office department on basis of weight of mails carried and size of mail compartments.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

Empire Line, for transportation of freight, the railway paying a percentage of earnings towards the expenses of the line.

OTHER RAILROAD COMPANIES.

Chicago, Rock Island & Pacific Railway Co., for interchange of freight and passenger business via Angus and Des Moines, Iowa, and for the running of through trains and cars.

TELEGRAPH COMPANIES.

Western Union Telegraph Company, for construction and grant use and operation of telegraph lines along the line of the railway; the railway is allowed free telegraphing to a certain amount, and in return gives free transportation for telegraph material.

SECURITY FOR FUNDED DEBT.

This is shown in Funded Debt as far as the Receiver has information.

EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers.....	1	\$ 1,800.00	\$ 5.75
General office clerks.....	None.		
Station agents.....	18	10,800.00	1.91
Other station men.....	6	2,976.00	1.26
Engineers.....	14	16,432.50	3.75
Firemen.....	15	10,329.00	2.20
Conductors.....	7	7,056.00	3.22
Other trainmen.....	14	8,400.00	1.91
Machinists.....	1	892.05	4.85
Carpenters.....	1	782.50	2.50
Other shopmen.....	24	12,021.20	1.60
Section foremen.....	20	15,000.00	1.73
Other trackmen.....	90	35,212.50	1.25
Switchmen, flagmen and watchmen.....	3	2,232.00	2.38
Telegraph operators and dispatchers.....	2	1,680.00	2.68
Total (including general officers)—Iowa.....	225	\$ 125,673.75	\$ 1.78
Less general officers.....	1	1,800.00	5.75
Total (excluding general officers)—Iowa.....	224	\$ 123,873.75	
DISTRIBUTION OF ABOVE—			
General administration.....	1	\$ 1,800.00	\$ 5.75
Maintenance of way and structures.....	120	51,655.00	1.37
Maintenance of equipment.....	25	12,913.25	1.65
Conducting transportation.....	79	59,305.50	2.40
Total (including general officers)—Iowa.....	225	\$ 125,673.25	\$ 1.78
Less general officers.....	1	1,800.00	5.75
Total (excluding general officers)—Iowa.....	224	\$ 123,873.75	\$ 1.77
Total (including general officers)—entire line.....	996	\$ 614,091.00	\$ 1.97

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	70,463
Number of passengers carried one mile.....	1,047,530
Average distance carried, miles.....	27.6
Total passenger revenue.....	\$ 50,389.81
Average amount received from each passenger.....	.71.788
Average receipts per passenger per mile.....	.02.507
Estimated cost of carrying each passenger one mile.....	.04.106
Passenger earnings per mile of road.....	\$90.82.002
Passenger earnings per train-mile.....	\$4.637

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue.....	205,903
Number of tons carried one mile.....	10,226,904
Average distance haul of one ton, miles.....	49.6
Total freight revenue.....	\$ 207,615.71
Average amount received for each ton of freight.....	1.00.000
Average receipts per ton per mile.....	.02.024
Estimated cost of carrying one ton one mile.....	.01.008
Freight earnings per mile of road.....	1,482.46.227
Freight earnings per train mile.....	\$29.626

PASSENGER AND FREIGHT:

Passenger and freight revenue.....	\$ 207,615.72
Passenger and freight revenue per mile of road.....	1,844.06.242
Passenger and freight earnings.....	265,447.92
Passenger and freight earnings per mile of road.....	2,043.20.210
Gross earnings from operation.....	265,447.92
Gross earnings from operation per mile of road.....	2,043.20.210
Expenses.....	183,044.51
Expenses per mile of road.....	1,310.26.851

TRAIN MILEAGE:

Miles run by passenger trains.....	92,569
Miles run by freight trains.....	150,767
Miles run by mixed trains.....	None.
Total mileage trains earning revenue.....	252,336
Miles run by switching trains.....	Unable to say.
Miles run by construction and other trains.....	3,421
Grand total train mileage.....	255,757
Mileage of loaded freight cars—north or east.....	880,812
Mileage of loaded freight cars—south or west.....	713,128
Mileage of empty freight cars—north or east.....	252,180
Mileage of empty freight cars—south or west.....	527,587
Average number of freight cars in train.....	14.9
Average number of loaded cars in train.....	9.9
Average number of empty cars in train.....	5
Average number of tons of freight in train.....	64
Average number of tons of freight in each loaded car....	6.4

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue	500,440
Number of passengers carried one mile	13,801,892
Average distance carried, miles	27.6
Total passenger revenue	\$ 308,562.23
Average amount received from each passenger .....	.61.657
Average receipts per passenger per mile .....	.02221
Estimated cost of carrying each passenger one mile .....	.02.807
Passenger earnings per mile of road	1,036.03.584
Passenger earnings per train mile .....	.70.838

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue	882,615
Number of tons carried one mile	77,087,412
Average distance haul of one ton, miles	87.3
Total freight revenue	\$ 1,101,910.68
Average amount received for each ton of freight	1.24.846
Average receipts per ton per mile .....	.01.430
Estimated cost of carrying one ton one mile .....	.00.727
Freight earnings per mile of road	3,062.73.100
Freight earnings per train mile .....	.70.838

PASSENGER AND FREIGHT:

Passenger and freight revenue	\$ 1,410,473.01
Passenger and freight revenue per mile of road	3,835.93.421
Passenger and freight earnings	1,507,124.29
Passenger and freight earnings per mile of road	4,098.78.784
Gross earnings from operation	1,507,124.29
Gross earnings from operation per mile of road	4,098.78.784
Expenses	948,391.37
Expenses per mile of road	2,570.25.284

TRAIN MILEAGE:

Miles run by passenger trains	435,591
Miles run by freight trains	577,510
Miles run by mixed trains	None
Total mileage trains earning revenue	1,013,101
Miles run by switching trains	Unable to say.
Miles run by construction and other trains	17,789
Grand total train mileage	1,030,890
Mileage of loaded freight cars—north or east	4,362,771
Mileage of loaded freight cars—south or west	2,951,451
Mileage of empty freight cars—north or east	758,790
Mileage of empty freight cars—south or west	2,201,047
Average number of freight cars in train	17.8
Average number of loaded cars in train	12.7
Average number of empty cars in train	5.1
Average number of tons of freight in train	125.8
Average number of tons of freight in each loaded car	10.3

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain—other than wheat	16,464	19,820	36,284	17.61
Flour	2,537	1,877	4,414	2.24
Other mill products	643	271	914	.44
Hay	30,252	2,680	32,932	16.01
Fruits and vegetables	490	1,191	1,681	.81
Wheat	5,428	16,000	21,428	10.40
Other agricultural products	820	157	977	.47
PRODUCTS OF ANIMALS—				
Live stock	8,052	328	8,380	4.07
Other packing-house products	1,113		1,113	.54
Wool		14	14	.01
Hides and leather	141		141	.07
PRODUCTS OF MINES—				
Anthracite coal	74	1,288	1,362	.66
Bituminous coal	30,920	1,370	32,290	15.68
Crus		37	37	.02
Stone, sand and other like articles	961	290	1,251	.60
PRODUCTS OF FOREST—				
Lumber	24,507	8,173	32,680	15.89
Wood	1,185	518	1,703	.83
MANUFACTURES—				
Petroleum and other oils	180	243	423	.20
Other castings and machinery	91	103	194	.10
Bar and sheet metal		173	173	.09
Cement, brick and lime	15,225	1,381	16,606	8.01
Agricultural implements	32	242	274	.13
Wagons, carriages, tools, etc.		73	73	.04
Wines, liquors and beers	11	100	111	.06
Household goods and furniture	351	127	478	.23
MERCHANDISE	3,438	1,806	5,244	2.59
MISCELLANEOUS—				
Other commodities not mentioned above	2,458	2,000	4,458	2.17
Total tonnage, Iowa	145,639	60,354	205,993	100
Total tonnage, entire line	508,264	374,351	882,615	

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	18	18	18	Westinghouse		
Freight.....	38	38	6	Westinghouse		
Switching.....	11	11				
Total.....	67	67	24			
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	18	18			18	Miller's Aut.
Combination passenger cars.....	7	7			7	Miller's Aut.
Baggage, express, postal cars.....	4	4			4	Miller's Aut.
Business and pay car.....	1	1			1	Miller's Aut.
Total.....	30	30			30	
CARS IN FREIGHT SERVICE—						
Box cars.....	1,257	1,257				
Flat and coal cars.....	667	667				
Stock cars.....	56	56				
Total.....	1,980	1,980				
CARS IN COMPANY'S SERVICE—						
Boarding cars.....	3	3				
Derrick cars.....	1	1				
Caboose cars.....	37	37				
Painter's car.....	1	1				
Pile driver, 1; steam shovel, 1; ditcher, 1.....	3	3				
Total.....	45	45				
CARS CONTRIBUTED TO EAST FREIGHT LINE SERVICE—						
Empire line—box.....	50	50				
Total owned.....	2,053	2,053				
Grand total.....	2,120	2,120				

*Included in above box cars.

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW TIES LAID DURING YEAR.

KIND.	Number.	Average price at distributing point.
Cedar.....	38,441	1.23
Mixed.....	40,023	1.20
Total.....	78,464	

MILEAGE.

MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property companies.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-ages rights.	Total mileage operated.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track.....	280.00	16.00					296.00		72.70	223.30
Miles of second track.....	2.00						2.00		13.50	1.50
Miles of yard tracks, sidings and spurs.....	52.80	7.30					60.10		60.10	4.40
Total mileage operated (all tracks).....	334.80	23.30					358.10		125.80	332.30

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property companies.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-ages rights.	Total mileage operated.	New line constructed during year.	Line operated under track-ages rights.	RAILS.	
	Main line.	Branches and spurs.								Iron.	Steel.
Minnesota—Main.....	121.00	16.00					137.00		23.00	8.00	229.00
Iowa—Main.....	133.00	1.80					134.80		4.40	64.70	70.70
Minnesota—Siding.....	36.10	7.30					43.40		4.40	46.40	4.40
Iowa—Siding.....	13.70						13.70		13.70		
Total mileage operated (single track).....	303.80	25.10					328.90		45.50	122.80	312.30

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property companies.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-ages rights.	Total mileage owned.	New line constructed during year.	Line operated under track-ages rights.	RAILS.	
	Main line.	Branches and spurs.								Iron.	Steel.
Minnesota—Main.....	121.00	16.00					137.00		23.00	8.00	229.00
Iowa—Main.....	133.00	1.80					134.80		4.40	64.70	70.70
Minnesota—Siding.....	36.10	7.30					43.40		4.40	46.40	4.40
Iowa—Siding.....	13.70						13.70		13.70		
Total mileage owned (single track).....	303.80	25.10					328.90		45.50	122.80	312.30

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal bituminous.	Wood, cords hard.	Total fuel consumed—tons.	Miles run.	Av. pounds consumed per mile.
Passenger.....	1,890	198	1,944.00	94,264	41.20
Freight.....	7,133	238	7,352.00	241,301	90.11
Switching.....	849	27	865.50	88,954	44.44
Construction.....	190	3	121.50	3,635	66.85
Total.....	9,962	382	10,183.00	378,254	53.84
Average cost at distributing point.....	\$ 2.17	\$ 1.65			

ACCIDENTS TO PERSONS--STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINSMEN.		SWITCHMEN FLAGMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Falling from trains and engines ...	1						1	
Rail fell on his foot						1		
Total	1					1	1	

ACCIDENTS TO PERSONS.

KIND OF ACCIDENT.	PASSENGERS.		OTHERS.					
			TRESPASSERS.		NOT TRESPASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Fell off car in motion	1 .....	.....	.....	.....
Total	1 .....	.....	.....	.....

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.		MILES.		ALIGNMENT.			PROFILE.					
FROM—	TO—	Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Length of level line—miles.	Ascending grades.			Descending grades.			
						Number.	Sum of ascents—feet.	Aggregate length of ascending grades—miles.	Number.	Sum of descents—feet.	Aggregate length of descending grades—miles.	
St. Paul, Minnesota.	Albert Lea, Minnesota.	156.10	143	94.59	95.81	22.67	161	1,436.6	48.10	117	1,985.1	56.47
Albert Lea, Minn., (including Lake Branch).	Angus, Iowa.	154.40	144	92.06	137.40	43.31	300	1,461.4	50.35	334	1,331.9	55.37
Hopkiss, Minn., (including Lake Park Branch).	Morton, Minnesota.	93.20	94	15.49	78.51	24.37	276	1,091.7	40.82	274	664.8	35.28
Total		303.70	381	62.78	304.62	90.41	711	4,029.7	139.27	725	3,571.8	137.12

BRIDGES, TRESTLES, TUNNELS, ETC.

Item.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
Barres— Combination	9	66	360	1,578
Total	9	66	360	1,578
RESTITES	90			9,088

GAUGE OF TRACK—

Four feet, eight and one half inches; entire line.

STATE OF MINNESOTA, } ss.
COUNTY OF HENNEPIN. }

We, the undersigned, W. H. Truesdale, President and Receiver, and O. C. Post, Auditor, of the Minneapolis & St. Louis Railroad Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

W. H. TRUESDALE,
*President and Receiver.*O. C. POST,
Auditor.

Subscribed and sworn to before me this 17th day of November, 1890.

[SEAL.]

A. E. CARVER,
Notary Public.

ANNUAL REPORT

OF THE

OMAHA & ST. LOUIS RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
 Page 7. Give the names of your attorneys in Iowa.
 Superintendents for Iowa.
 Division superintendents for Iowa.
 Page 11. Total mileage operated in Iowa.
 Page 13. Total mileage in Iowa.
 Page 17. 1—Amount of stock issued for dividends on earnings.
 2—Amount of stock per mile of road.
 3—Amount of stock representing road in Iowa.
 4—Amount of stock held in Iowa.
 Page 19. Amount of funded debt representing road in Iowa.
 Page 27. Grand total for Iowa.
 Page 33. Taxes paid in Iowa.
 Page 45. 1—Operating expenses per mile of road. \$3,237.55.
 2—Operating expenses per train mile. 67.05 cents.
 3—Proportion of operating expenses and taxes for Iowa. \$224,041.33.
 4—Percentage of expenses to earnings. 78.02 per cent.
 5—Net earnings per train mile. 43.24 cents.
 6—Percentage of earnings to stock and debt. 08.45 per cent.
 7—Percentage of earnings to cost of road and equipment. 18.03 per cent.
 8—Surplus at the commencement of the year. \$48,485.20.
 9—Surplus at the close of the year. \$30,028.50.
 10—Amount of its own stock owned by the company. None.
 Page 46. Fencing in Iowa.
 1—How many miles of fencing on your road in Iowa? 58.
 2—How many miles of unfenced road in Iowa? 9.
 3—What is the average cost per mile of fencing?
 4—What is the total cost of the same?
 5—How many miles of new fencing built during the year? None.

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots. Statistics are not kept so that we can answer.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight. 43 ton engine can haul 320 tons.

4—Give the names and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1890 and 1891:

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate? Statistics are not kept in such a way as to enable us to answer.

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State? We do not keep our accounts separately by States.

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line. We have no branches.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890:

East bound, number of tons

West bound, number of tons

Total tons

Tonnage crossing the Missouri river bridge at for the year ending June 30, 1890:

East bound, number of tons

West bound, number of tons

Total tons

Page 69. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings. Under "Conduits," insert farm crossings. "under."

LANDS—CONGRESSIONAL GRANTS.

Page 78. 1—State the number of acres of land your company has already received from the congressional grants.

2—State the number of acres yet to ensure to your company from congressional grants.

3—State the average price at which these lands have been sold or contracted by the company.

4—State the number of acres sold.

5—State the amount received from sales.

6—State the amount unpaid on outstanding contracts.

7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.

8—State the amount expended in sale and management of lands.

9—State the amount of taxes paid on lands.

10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes. Not a land grant road.

11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business. Unknown to us and cannot give an estimate that would be of any value.

Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt? None.

2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs. See rentals paid.

3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic. None.

4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road. None.

HISTORY.

Name of common carrier making this report:
The Omaha & St. Louis Railway Company.

Date of reorganization:
May 18th, 1887.

Under laws of what Government, State or Territory organized? If more than one name all. Give reference to each statute and all amendments thereof:
State of Missouri.

If a reorganized company, give name of original corporation, and refer to laws under which it was organized:

Formerly Omaha division of St. Louis, Kansas City & Northern Railroad, a Missouri corporation. In November, 1879, this company was consolidated with the Wabash Railway, becoming the Wabash, St. Louis & Pacific Railway Company, a corporation existing under laws of Missouri, Illinois, Indiana and Ohio.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
John H. Beach.....	New York City.....	
Henry W. Eaton.....	New York City.....	
James H. Smith.....	New York City.....	
Edward W. Sheldon.....	New York City.....	
Geo. Warren Smith.....	New York City.....	
Chas. G. Thompson.....	New York City.....	
W. H. M. Pusey.....	Council Bluffs, Iowa.....	

Total number of stockholders at date of last election:
Two hundred and thirty-three.

Total number of stockholders in Iowa:
Three.

Date of last meeting of stockholders for election of directors:
May 14, 1900.

Give post-office address of general office.
No. 45 Wall street, New York City.

Give post-office address of operating office.
Council Bluffs, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	James H. Smith.....	31 Nassau St., New York.
First Vice-President.....	Henry W. Eaton.....	45 Wall St., New York.
Secretary.....	Edward W. Sheldon.....	45 Wall St., New York.
Treasurer.....	Henry W. Eaton.....	45 Wall St., New York.
General Solicitor.....	Theodore Sheldon.....	99 Randolph St., Chicago.
Attorney, or General Counsel.....	None in Iowa.	
Auditor.....	W. L. Bedison.....	Council Bluffs, Iowa.
General Manager.....	F. M. Gault.....	Council Bluffs, Iowa.
General Superintendent.....	A. E. Buchanan.....	Stanberry, Mo.
Superintendent of Telegraph.....	G. C. Kinsman.....	Deontur, Ill.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each road named.
	FROM—	TO—		
Omaha & St. Louis Railway Company In Iowa.....	Council Bluffs, Iowa.....	Pattonsburg, Missouri.....	14.00	47.00
	Council Bluffs, Iowa.....	State line.....		

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	Rate.	Amount.
CAPITAL STOCK—							
Common.....	25,130	\$ 100.00	\$ 2,513,000.00	\$ 2,513,000.00			
Preferred.....	22,302	100.00	2,230,200.00	2,230,200.00			
Total.....	47,432		\$ 4,743,200.00	\$ 4,743,200.00			

MANNER OF PAYMENT FOR CAPITAL STOCK.

ISSUED FOR REORGANIZATION—	Number of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized.	REMARKS.
Common.....			25,130		In reorganization holders of Omaha Division first mortgage bonds received for each \$1,000 bond \$1,140 in new 4 per cent. bonds, \$60 in 6 per cent. non-cumulative preferred stock, and \$1,000 in common stock, which common stock is deposited in trust for three years.
Preferred.....			22,302		
Total.....			47,432		
Amount of stock per mile of road, \$1,205.32.					Amount of stock held in Iowa, \$900.00.

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	Rate.	INTEREST.		
	Date of issue.	When due.						When payable.	Amount accrued during year.	Amount matured during year.
First mortgage 60 year gold bonds.	1887 Jan. 1, 1897	1, 1907	\$ 2,517,000.00	\$ 2,517,000.00	\$ 2,517,000.00	\$ 2,517,000.00	4 Jan. and 1 July.	\$ 108,680.00	\$ 108,680.00	\$ 108,680.00
Second mortgage bonds at 20.	1890 May 1, 1940		\$ 3,297,000.00	\$ 2,751,000.00	\$ 2,751,000.00	\$ 2,751,000.00	5 June 1, Dec. 1.	\$ 283.33	\$ 283.33	\$ 283.33
Grand total.			\$ 3,297,000.00	\$ 2,751,000.00	\$ 2,751,000.00	\$ 2,751,000.00		\$ 108,963.33	\$ 108,963.33	\$ 108,963.33

Funded debt representing road in Iowa, \$1,271,152.14.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	INTEREST.	
	Amount accrued during year.	Amount matured during year.
Mortgage bonds.	\$ 2,751,000.00	\$ 2,751,000.00
Total.	\$ 2,751,000.00	\$ 2,751,000.00

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 47,491.97
Due from agents	9,622.13
Net traffic balances due from other companies	8,117.83
Due from solvent companies and individuals	4,489.41
Balance—current liabilities	100,798.51
Total	\$ 175,719.85

Materials and supplies on hand, \$59,513.62.

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1899.

Loans and bills payable	\$ 32,502.28
Audited vouchers and accounts	62,918.83
Wages and salaries	25,218.74
Matured interest coupons unpaid (including coupons due July 1)	55,080.00
Total	\$ 175,719.85

INCOME ACCOUNT.

Gross earnings from operation	\$ 615,831.56
Less operating expenses	469,439.50
Income from operation	\$ 146,391.96
Total income	\$ 146,391.96
DEDUCTIONS FROM INCOME:	
Interest on funded debt (accrued)	\$ 108,963.33
Taxes	16,685.03
Other deductions	605.01
Total deductions from income	\$ 126,253.37
Net income	\$ 20,038.59
Surplus from operations of year ending June 30, 1899	\$ 20,038.59
Surplus on June 30, 1899	\$ 48,485.29
Deductions for year (discount on 2d mortgage bonds)	\$ 8,500.00
Surplus on June 30, 1899	\$ 66,913.79
Taxes paid in Iowa, \$7,118.81.	

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	TOTAL AMOUNT OUTSTANDING.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To railroads.	To other properties.	Miles.	Amount.	
Capital stock	\$ 4,531,500.00	\$ 4,531,500.00		145	\$ 31,265.52	
Bonds	2,751,000.00	2,751,000.00			18,972.42	
Total	\$ 7,284,500.00	\$ 7,284,500.00		145	\$ 50,237.94	

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	CAPITAL STOCK.	FUNDED DEBT.	CURRENT LIABILITIES.	TOTAL.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Omaha & St. Louis Railway Company	\$ 4,531,500.00	\$ 2,751,000.00		\$ 7,284,500.00	145	\$ 50,237.94
Total	4,531,500.00	2,751,000.00		7,284,500.00	145	50,237.94
Iowa	2,004,789.84	1,271,102.14		3,265,941.98	67	50,237.94

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

KIND.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1899.	Total cost to June 30, 1900.	Cost per mile.
	Included in operating expenses.	Not included in operating expenses.				
		Charged to income account as permanent improvements.	Charged to construction of equipment.			
CONSTRUCTION--				\$ 7,286,871.81		
Reorganization.....			500.00			
Right of way.....			45.00			
Grading and bridge and culvert masonry.....			55,470.91			
Bridges and trestles.....			55,004.67			
Ties.....			8,026.36			
Other items.....						
Total construction.....			\$ 119,066.96			
EQUIPMENT--				\$ 2,000.00		
Locomotives.....			373.50			
Combination cars.....			1,626.50			
Other cars of all classes, pile driver.....				\$ 4,000.00		
Total equipment.....				\$ 134,049.29	\$ 7,396,922.81	\$ 50,971.88
Grand total cost construction, equipment, etc.....				\$ 7,420,922.10	\$ 7,396,922.81	\$ 50,971.88
Total cost construction, equipment, etc.—State of Iowa.....				\$ 27,319.29	\$ 3,267,796.05	\$ 3,415,115.94

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of repayments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 49,872.70		
Less repayments:			
Tickets redeemed.....		\$ 1.40	
Excess fares refunded.....		256.37	
Other repayments.....		.71	
Total deductions.....		\$ 258.48	
Total passenger revenue.....			\$ 48,614.22
Mail.....			7,794.75
Express.....			3,092.34
Extra baggage and storage.....			232.35
Other items, Union News Company.....			194.09
Total passenger earnings.....			\$ 60,088.42
FREIGHT—			
Freight revenue.....	227,051.84		
Less repayments:			
Overcharge to shippers.....		\$ 2,580.46	
Total deductions.....		\$ 2,580.46	
Total freight revenue.....			\$ 224,471.38
Total freight earnings.....			\$ 224,471.38
Total passenger and freight earnings.....			\$ 284,559.80
OTHER EARNINGS FROM OPERATION—			
Switching charges—balance.....			25.85
Total other earnings.....			\$ 25.85
Total gross earnings from operation, Iowa.....			\$ 284,585.65
Total gross earnings from operation, entire line.....			615,831.35

OPERATING EXPENSES—ENTIRE LINE.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 8,973.11	\$ 28,787.34	\$ 37,760.45
Repairs of ties.....	51.11	324.64	375.75
Repairs of bridges and culverts.....	1,394.16	6,021.99	7,416.15
Repairs of fences, road-crossings, signs and cattle guards.....	387.66	1,674.50	2,062.16
Repairs of buildings.....	1,148.34	4,990.18	6,138.52
Repairs of telegraph.....	70.82	305.92	376.74
Total.....	\$ 12,035.20	\$ 32,084.57	\$ 44,119.77
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 6,051.61	\$ 34,874.23	\$ 40,925.84
Repairs and renewals of passenger cars.....	3,122.70		3,122.70
Repairs and renewals of freight cars.....		20,079.39	20,079.39
Shop machinery, tools, etc.....	601.95	2,606.12	3,208.07
Other expenses.....	1.16	3.00	4.16
Total.....	\$ 9,777.42	\$ 57,558.74	\$ 67,336.16

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse-men.....	\$ 7,250.56	\$ 42,693.31	\$ 49,943.87
Fuel for locomotives.....	9,400.69	72,184.95	81,585.64
Water supply for locomotives.....	1,090.75	4,281.85	5,372.60
All other supplies for locomotives.....	438.48	2,764.35	3,202.83
Wages of other trainmen.....	4,833.27	38,629.72	43,463.00
All other train supplies.....	2,948.58	5,796.04	8,744.62
Wages of switchmen, flagmen and watchmen.....	1,606.62	7,328.40	8,935.02
Expense of telegraph, including train dispatchers and operators.....	1,424.36	6,152.44	7,576.80
Wages of station agents, clerks and laborers.....	3,129.12	22,110.00	25,239.12
Station supplies.....	430.88	1,887.00	2,317.88
Car mileage—balance.....	2,944.35	22,933.23	25,877.58
Loss and damage.....	110.73	1,948.75	2,059.48
Injuries to persons.....	1,590.25	904.74	2,494.99
Other expenses.....	1,632.63	7,032.06	8,664.69
Total.....	\$ 60,761.74	\$ 234,914.08	\$ 295,675.82
GENERAL EXPENSES—			
Salaries of officers.....	\$ 1,543.21	\$ 6,993.70	\$ 8,536.91
Salaries of clerks.....	1,754.10	7,445.72	9,199.82
General office expenses and supplies.....	143.70	620.68	764.38
Agencies, including salaries and rent.....	160.45	450.81	611.26
Advertising.....	11.00	47.52	58.52
Commissions.....	1,033.77	803.80	1,837.57
Insurance.....	604.01	2,305.88	2,909.89
Rents for tracks, yards and terminals.....	2,244.84	9,605.84	11,850.68
Rentals not otherwise provided for.....	341.26	1,475.28	1,816.54
Legal expenses.....	1,818.77	7,855.55	9,674.32
Stationery and printing.....	467.31	2,017.24	2,484.55
Other general expenses.....	298.10	1,287.07	1,585.17
Total.....	\$ 11,235.82	\$ 41,073.78	\$ 52,309.60
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 12,035.20	\$ 32,084.57	\$ 44,119.77
Maintenance of equipment.....	9,777.42	57,558.74	67,336.16
Conducting transportation.....	60,761.74	234,914.08	295,675.82
General expenses.....	11,235.82	41,073.78	52,309.60
Grand total.....	\$ 73,810.18	\$ 365,631.17	\$ 439,441.35
Percentage of expenses to earnings—entire line.....			79.31
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....	\$ 6,571.26	\$ 34,874.23	\$ 41,445.49
Maintenance of equipment.....	4,517.95	31,215.79	35,733.74
Conducting transportation.....	18,834.73	108,546.32	127,381.05
General expenses.....	3,191.72	18,979.72	22,171.44
Total.....	\$ 33,115.66	\$ 193,616.06	\$ 226,731.72
Percentage of expenses to earnings—Iowa.....			78.33

RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
TRACKS—				
Main line.....	Council Bluffs, Iowa..	C. M. & St. P. R'y Co.	\$ 1,388.40	
Stock yards track	Council Bluffs, Iowa..	C. B. & Q. R. R. Co.	188.40	
Total			\$ 1,388.40	\$ 1,388.40
TERMINALS—				
Frt. transfer.....	Council Bluffs, Iowa..	Union Pacific Railway Co.	5,000.00	
Union passenger depot.....	Council Bluffs, Iowa..	Union Pacific Railway Co.	4,400.00	
Union depot.....	Pattonsburg, Missouri	Wabash Railroad Co.	152.28	
Total			\$ 10,552.28	\$ 10,552.28
Total rentals				\$ 11,940.68

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1899.	Total June 30, 1900.	YEAR ENDING JUNE 30, 1900.	
			Increase.	Decrease.
Cost of road.....	\$ 7,360,872.81	\$ 7,360,922.01	\$ 124,049.20	
Cost of equipment.....	71,906.09			71,906.09
Cash and current assets.....				
OTHER ASSETS—				
Materials and supplies.....	28,165.74	59,613.62	31,509.88	
Sundries—betterment.....	23,787.00			23,787.00
Grand total	\$ 7,390,730.64	\$ 7,450,535.63	\$ 155,550.08	\$ 95,783.09

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1899.	Total June 30, 1900.	YEAR ENDING JUNE 30, 1900.	
			Increase.	Decrease.
Capital stock.....	\$ 4,520,500.00	\$ 4,520,500.00		
Funded debt.....	2,717,690.00	2,751,000.00	34,000.00	
Current liabilities.....	37,434.44	105,758.51	68,394.07	
Accrued interest on funded debt not yet payable.....	54,340.00	283.23		54,056.77
Profit and loss.....	48,485.20	60,013.79	11,528.59	
Grand total	\$ 7,390,730.64	\$ 7,450,535.63	\$ 112,892.66	\$ 54,056.77

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

Pacific Express Co.; pay 1½ first class freight rates on all business handled by them. Do all kinds of business usually done in car on passenger trains.

MAILS.

U. S. government pay \$4,480.41 per quarter. Use one mail car each way, daily.

SLEEPING, PARLOR AND DINING CAR COMPANIES.

Pullman's Palace Car Company run sleeping cars. They have all the revenue and keep cars in repair. Railroad company pay any damage done cars and three cents per mile for use of same; also supply oil and fuel.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

Have through billing arrangements with various railroads, dividing revenue on mileage basis.

TELEGRAPH COMPANIES.

Western Union Telegraph Company own telegraph line. Railroad company furnish operators and keep line in repair. Railroad business free.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.		Miles.	Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—					
First mortgage 4 per cent 50 year bonds.....	Council Bluffs, Ia.	Pattonsburg, Missouri..	145	\$ 18,308.62	All..	None	None
Second mortgage 5 per cent 50 year gold bonds.....	Council Bluffs, Ia.	Pattonsburg, Missouri..	145	220.69	All..	None	None
Total.....				\$ 18,479.31			

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers.....	1,386,207	\$ 3,095.55	\$ 8.52
General office clerks.....	4,029,999	3,122.81	2.16
Ticket agents.....	1,386,207	1,532.55	3.58
Commercial agents.....	409,000	455.34	4.20
Station agents.....	11,551,725	7,830.50	1.95
Other station men.....	3,083,750	2,006.75	1.58
Engineers.....	9,241,28	13,305.51	4.57
Firemen.....	9,241,28	7,765.29	2.69
Conductors.....	29,310,00	12,292.52	2.35
Other trainmen.....	5,544,828	4,967.90	2.69
Machinists.....	8,770,111	6,185.35	2.40
Carpenters.....	51,290,650	25,040.41	1.40
Other shopmen.....	11,080,650	6,182.48	1.78
Section foremen.....	42,510,348	14,597.82	1.10
Other trackmen.....	5,082,750	4,047.72	3.18
Switchmen, flagmen and watchmen.....	4,029,999	3,019.24	1.73
Telegraph operators and dispatchers.....			
All other employees and laborers, water and fuel employees.....	6,910,035	3,105.50	1.20
Total (including general officers) Iowa.....	208,380,119	\$ 129,490.77	\$ 1.90
Less general officers.....	1,386,207	3,095.55	8.52
Total (excluding general officers) Iowa.....	207,000,012	\$ 125,803.22	\$ 1.94
DISTRIBUTION OF ABOVE—			
General administration.....	7,853,173	9,097.25	3.66
Maintenance of way and structures.....	53,630,604	29,750.29	1.34
Maintenance of equipment.....	65,613,706	37,053.76	1.81
Conducting transportation.....	81,324,144	62,648.46	2.46
Total (including general officers) Iowa.....	208,380,119	\$ 129,490.77	\$ 1.90
Less general officers.....	1,386,207	3,095.55	8.52
Total (excluding general officers) Iowa.....	207,000,012	\$ 125,803.22	\$ 1.94
Total (including general officers) entire line.....	451	\$ 280,390.85	\$ 1.99

PASSENGER AND FREIGHT AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue	43,688
Number of passengers carried one mile	1,956,877
Average distance carried, miles	45.34
Total passenger revenue	\$ 48,815.02
Average amount received from each passenger	1.11.073
Average receipts per passenger per mile	.02.408
Estimated cost of carrying each passenger one mile	.01.725
Passenger earnings per mile of road	728.58.338
Passenger earnings per train mile	82.749

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue	296,902
Number of tons carried one mile	32,880,448
Average distance haul of one ton, miles	110.8
Total freight revenue	\$ 234,463.38
Average amount received for each ton of freight	73.001
Average receipts per ton per mile	.00.082
Estimated cost of carrying one ton one mile	.00.536
Freight earnings per mile of road	3,250.18.4
Freight earnings per train mile	1.01.737

PASSENGER AND FREIGHT:

Passenger and freight revenue	\$ 284,556.65
Passenger and freight revenue per mile of road	4,121.28
Passenger and freight earnings	284,556.80
Passenger and freight earnings per mile of road	4,246.73
Gross earnings from operation	284,556.65
Gross earnings from operation per mile of road	4,247.11
Expenses	216,022.72
Expenses per mile of road	3,237.65

TRAIN MILEAGE:

Miles run by passenger trains	51,007
Miles run by freight trains	220,585
Total mileage trains earning revenue	271,592
Miles run by switching trains	46,206
Miles run by construction and other trains	3,362
Grand total train mileage	321,160
Mileage of loaded freight cars—north or east	870,328
Mileage of loaded freight cars—south or west	1,363,872
Mileage of empty freight cars—north or east	901,972
Mileage of empty freight cars—south or west	285,439
Average number of freight cars in train	30
Average number of loaded cars in train	22
Average number of empty cars in train	8
Average number of tons of freight in train	230
Average number of tons of freight in each loaded car	10.5

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue	94,550
Number of passengers carried one mile	4,378,316
Average distance carried, miles	45.4
Total passenger revenue	\$ 105,044.41
Average amount received from each passenger	1.11.735
Average receipts per passenger per mile	.02.408
Estimated cost of carrying each passenger one mile	.01.725
Passenger earnings per mile of road	728.58.213
Passenger earnings per train mile	1.17.024

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue	642,550
Number of tons carried one mile	71,178,631
Average distance haul of one ton, miles	110.775
Total freight revenue	\$ 485,176.77
Average amount received for each ton of freight	75.001
Average receipts per ton per mile	.00.082
Estimated cost of carrying one ton one mile	.00.536
Freight earnings per mile of road	3,350.18.4
Freight earnings per train mile	1.01.737

PASSENGER AND FREIGHT:

Passenger and freight revenue	\$ 591,421.18
Passenger and freight revenue per mile of road	4,102.03
Passenger and freight earnings	615,775.60
Passenger and freight earnings per mile of road	4,246.72
Gross earnings from operation	615,631.55
Gross earnings from operation per mile of road	4,247.11
Expenses	409,459.30
Expenses per mile of road	3,260.14

TRAIN MILEAGE:

Miles run by passenger trains	110,020
Miles run by freight trains	477,385
Total mileage trains earning revenue	587,405
Miles run by switching trains	104,975
Miles run by construction and other trains	7,275
Grand total train mileage	700,155
Mileage of loaded freight cars—north or east	2,177,074
Mileage of loaded freight cars—south or west	3,409,681
Mileage of empty freight cars—north or east	2,470,031
Mileage of empty freight cars—south or west	903,398
Average number of freight cars in train	32.4
Average number of loaded cars in train	14
Average number of empty cars in train	8
Average number of tons of freight in train	106.5
Average number of tons of freight in each loaded car	4.5

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight origina- ting on this road, whole tons.	Freight received from connect- ing roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain	37,655	144,136	181,791	32.73
Flour	21	568	589	.10
Hay	32	26	58	.01
Fruit and vegetables	1,096	3,024	4,120	.74
PRODUCTS OF ANIMALS—				
Live stock	14,862	7,523	22,385	4.03
Dressed meats	10	15,740	15,750	2.84
Poultry, game and fish	110	18	128	.02
PRODUCTS OF MINES—				
Anthracite coal		15,553	15,553	2.80
Bituminous coal		218,239	218,239	39.30
Ores		2,155	2,155	.39
Stone, sand and other like articles	416	1,077	1,493	.27
PRODUCTS OF FOREST—				
Lumber	1,324	27,443	28,767	5.18
MANUFACTURES—				
Petroleum and other oils		3,918	3,918	.70
Sugar		531	531	.06
Other castings and machinery		8,637	8,637	1.56
Cement, brick and lime	369	4,698	5,067	.91
Agricultural implements		1,200	1,200	.22
Wagons, carriages, tools, etc.	6	988	994	.18
Wines, liquors and beers		1,899	1,899	.34
Salt		5,480	5,480	.99
MERCHANDISE	4,918	31,881	36,799	6.62
Total tonnage—Iowa	60,819	494,628	555,447	100
Total tonnage—entire line	104,881	537,669	642,550	100

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUP- LER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger	1	5	3	Air.		
Freight	1	11	11	Steam.		
Switching		2				
Total	1	16	14			
CARS IN PASSENGER SERVICE—						
First-class passenger cars		1	1	Air.		
Combination passenger cars		3	3	Air.		
Baggage, express and postal cars		5	5	Air.		
Total		15	15			
CARS IN FREIGHT SERVICE—						
Box cars		376				
Stock cars		80				
Coal and flat cars		110				
Total		566				
CARS IN COMPANY'S SERVICE—						
Clubhouse cars		11				
Other road cars		3				
Total		14				
Grand total	1	629	206			

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW TIES LAID DURING YEAR.

KIND.	Number.	Average price at distribut- ing point.
Oak	53,384	.48
Total	53,384	.48

MILEAGE.

MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property companies.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-ages rights.	Total mileage, excluding track-ages rights.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track	145						145		22.7	145
Miles of yard track, sidings and spurs							22.7			
Total mileage operated (all tracks)	145						167.7		22.7	145

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property companies.	Line operated under lease.	Line operated under contract, etc.	New line constructed during year.	Total mileage, excluding track-ages rights.	Line operated under track-ages rights.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Missouri	87						87			78
Iowa	57						57			67
Total mileage operated (single track)	145						145			145

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

Missouri	78						78			78
Iowa	67						67			67
Total mileage owned (single track)	145						145			145

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal— bituminous.	Cords of wood— hard.	Total fuel con- sumed—tons.	Miles run.	Average lbs. consumed per mile.
Passenger.....	1,665	61	1,645	51,067	64.41
Freight.....	13,031	298	12,226	220,585	110.83
Switching.....	1,349	7	1,349	48,506	55.62
Construction.....	327		327	3,362	104.52
Total.....	14,963	339	15,547	323,520	98.14
Average cost at distributing point.....	\$ 2.05	\$ 1.75			

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling								
Falling from trains and engines	1	1					1	1
Deraillments								
Other causes								
Total	1	5					1	6

ACCIDENTS TO PERSONS.

KIND OF ACCIDENT.	OTHERS.							
	PASSENGERS.		TRESPASSERS.		NOT TRESPASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Other causes		2				1		3
Total		2				1		3

PROFILE.	Ascending grades. Descending grades.
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
10	10
11	11
12	12
13	13
14	14
15	15
16	16
17	17
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89	89
90	90
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94	94
95	95
96	96
97	97
98	98
99	99
100	100

FROM	TO	MILES.	Ascending grades.				Descending grades.					
			Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Length of level line—miles.	Number.	Sum of ascents—feet.	Aggregate length of ascending grades—miles.	Number.	Sum of descents—feet.	Aggregate length of descending grades—miles.
Council Bluffs, Iowa.....	Pattonsburg, Missouri.....	145	222	41.5	103.5	69	24	2,479	37.5	56	2,594	38.5
Total.....		145	222	41.5	103.5	69	24	2,479	37.5	56	2,594	38.5

ITEM.

ITEM.	Number.	Minimum length in feet and inches.		Maximum length in feet and inches.		Aggregate length in feet and inches.	
Bridges— Wooden.....	4		70		147		435
Truss-ways.....	140				400		12,308

OVERHEAD POWER		1
Bridges	Height of lowest above surface of rail, feet	10

OVERHEAD RAILWAY CROSSINGS--		1
Trestles	19
Height of lowest above surface of rail, feet.....	

GAUGE OF TRACK—
Four feet, eight and one half inches; 67 miles.

Miles of line, 67; miles of wire, 368. Owned and operated by Western Union Telegraph Company, but located on property of road making this report.

We pay mileage for use of all foreign cars passing over our line at three fourths of a cent per mile, loaded or empty.

STATE OF IOWA, }
COUNTY OF POTTAWATTNIE. } ss.

We, the undersigned, F. M. Gault, General Manager, and W. L. Bedison, Auditor, of the Omaha & St. Louis Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

F. M. GAULT.

F. M. GAULT,
General Manager.
Wm. L. BEDISON,
Auditor.

Subscribed and sworn to before me this 13th day of December, 1890.

[SEAL.]

LOUIS F. MURPHY,
Notary Public.

ANNUAL REPORT

OF THE

OTTUMWA & KIRKVILLE RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1896.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa. Four.
- Page 7. Give the names of your attorneys in Iowa. Wm. McNutt.
Superintendents for Iowa.
Division superintendents for Iowa.
- Page 11. Total mileage operated in Iowa. All.
- Page 13. Total mileage in Iowa. All.
- Page 17. 1—Amount of stock issued for dividends on earnings. None.
2—Amount of stock per mile of road. \$45,004.50.
3—Amount of stock representing road in Iowa. All.
4—Amount of stock held in Iowa. Four shares.
- Page 19. Amount of funded debt representing road in Iowa. None.
- Page 27. Grand total for Iowa. All.
- Page 33. Taxes paid in Iowa. All.
- Page 45. 1—Operating expenses per mile of road. See passenger, freight and train mileage.
2—Operating expenses per train mile. 94 cents.
3—Proportion of operating expenses and taxes for Iowa. All.
4—Percentage of expenses to earnings. See operating expenses.
5—Net earnings per train mile. 67 cents, from operation.
6—Percentage of earnings to stock and debt. 5 per cent.
7—Percentage of earnings to cost of road and equipment. See income account.
8—Surplus at the commencement of the year. See income account.
9—Surplus at the close of the year. See income account.
10—Amount of its own stock owned by the company. None.
- Page 46. Fencing in Iowa.
1—How many miles of fencing on your road in Iowa? 2 miles.
2—How many miles of unfenced road in Iowa? 2 miles.
3—What is the average cost per mile of fencing? \$160.
4—What is the total cost of the same? \$320.
5—How many miles of new fencing built during the year? None.

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots. 17 tons.

2—Average number of tons in cars when in less than car lots. 2 tons.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names of and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1890 and 1891. For 1890, at Kirkville:

a—Total receipts for freight forwarded to points outside the State. \$116.25.

b—Total receipts for freight received from points outside the State. \$278.61.

c—Total receipts for freight forwarded to points within the State. \$20,798.18.

d—Total receipts for freight received from points within the State. \$20,798.18.

e—Total receipts from passengers destined to points outside the State. None.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State. All for Iowa.

5—Total amount received for local freight. \$20,798.18.

6—Total amount received for through freight. \$94.96.

7—Number of tons of local freight carried. 201,693 tons.

8—Total amount received from freight originating in Iowa and passing outside the State. \$116.25.

9—Total amount received from freight originating outside the State and destined to points in Iowa. \$278.61.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line? 100 per cent.

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State? 100.

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State? 100.

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State? No such business.

14—What per cent of freight received at each station on your road is local and what per cent interstate? 100.

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State? No such business.

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State? All.

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State? All.

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines? No branches.

19—Give the amount in tons and kind of freight furnished by each branch line to your main line. None.

- Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890.
 East bound, number of tons.....
 West bound, number of tons.....
 Total tons..... None.
 Tonnage crossing Missouri river bridge at..... for the year ending June 30, 1890.
 East bound, number of tons.....
 West bound, number of tons.....
 Total tons.....
 Page 69. Under heading "State or Territory" insert Iowa.
 Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.
 None.
 Under "Conduits," insert farm crossings, "under." None.

LANDS—CONGRESSIONAL GRANT.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants. None.
 2—State the number of acres yet to inure to your company from congressional grants. None.
 3—State the average price at which these lands have been sold or contracted by the company. None.
 4—State the number of acres sold.
 5—State the amount received from sales.
 6—State the amount unpaid on outstanding contracts.
 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
 8—State the amount expended in sale and management of lands.
 9—State the amount of taxes paid on lands.
 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
 11—The cost and actual present cash value of road and equipment including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business.
 Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?
 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.
 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

HISTORY.

Name of common carrier making this report:

The Ottumwa & Kirkville Railway Company.

Date of organization:

October 23, 1881.

Under laws of what government, State or Territory organized? If more than one, name all; give reference to each statute and all amendments thereof:

State of Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
J. C. Peasley.....	Chicago, Illinois.....	June, 1891.
Lyman Cook.....	Burlington, Iowa.....	June, 1891.
J. W. Blythe.....	Burlington, Iowa.....	June, 1891.
H. B. Scott.....	Burlington, Iowa.....	June, 1891.
W. W. Baldwin.....	Burlington, Iowa.....	June, 1891.

Total number of stockholders at date of last election:

Six.

Date of last meeting of stockholders for election of directors:

First Monday in June, 1890.

Give post-office address of general office:

Kirkville, Iowa.

Give post-office address of operating office.

Kirkville, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	J. C. Peasley.....	Chicago, Illinois.
First vice-president.....	H. L. Waterman.....	Ottumwa, Iowa.
Secretary.....	H. E. Jarvis.....	Burlington, Iowa.
Treasurer.....	G. A. Corey.....	Hiteman, Iowa.
General Manager.....	H. L. Waterman.....	Ottumwa, Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of road named.
	FROM—	TO—		
The Ottumwa & Kirkville Railway Company.....	Comstock	Kirkville	3,353	3,353
Chicago, Rock Island & Pacific Railway Company.....	Ottumwa	Comstock	8,353	8,353
Total mileage operated.....			11,600	11,600

We simply have the right to run two trains each way, daily, over the C., R. I. & P. R'y Co.'s track between Ottumwa and Comstock.

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	Rate.	Amount.
CAPITAL STOCK—Common.....	5,000	\$ 100,000	\$ 500,000.00	\$ 150,000.00		None.	
Total.....	5,000	\$ 100,000	\$ 500,000.00	\$ 150,000.00			

OTTUMWA & KIRKVILLE RAILWAY CO.

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash.....	\$ 23,425.96
Due from solvent companies and individuals.....	10,112.99
Balance current liabilities.....	23,542.87
Total.....	\$ 57,081.82

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Loans and bills payable.....	\$ 55,000.00
Audited vouchers and accounts.....	44.20
Net traffic balances due to other companies.....	162.32
Rentals due July 1.....	500.00
Miscellaneous, interest on bills payable accrued.....	1,375.00
Total.....	\$ 57,081.52

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 24,404.72
Less operating expenses.....	14,102.72
Income from operation.....	\$ 10,312.00
Miscellaneous income—less expenses.....	\$ 18,074.30
Income from other sources.....	18,074.30
Total income.....	\$ 28,386.30
DEDUCTIONS FROM INCOME—	
Interest on interest-bearing current liabilities accrued, not otherwise provided for.....	\$ 3,877.06
Rentals.....	6,000.00
Taxes.....	1,453.84
Total deductions from income.....	\$ 11,330.90
Net income.....	\$ 16,055.40
Surplus from operations of year ending June 30, 1890.....	\$ 16,055.40
Surplus on June 30, 1889.....	177,977.31
Surplus on June 30, 1890.....	\$ 194,032.80

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of re-payments, etc.	Actual earnings.
PASSENGER—			
Total passenger revenue.....	\$ 9,146.90		
Express.....	64.78		
Total passenger earnings.....	\$ 9,211.68		
FREIGHT—			
Total freight revenue.....	\$ 21,193.04		
Total freight earnings.....	\$ 21,193.04		
Total passenger and freight earnings.....	\$ 24,404.72		
Total gross earnings from operation—Iowa.....	\$ 24,404.72		
Total gross earnings from operation—entire line.....	\$ 24,404.72		

REPORT OF RAILROAD COMMISSIONERS.

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To Railroads.	To other Properties.	Miles.	Amount.	
Capital stock	\$ 150,000.00	\$ 150,000.00	.....	3,333	45,001.50	
Total	\$ 150,000.00	\$ 150,000.00	.....	3,333	45,001.50	

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	CAPITAL STOCK.	FUNDED DEBT.	CURRENT LIABILITIES.	TOTAL.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
The Ottumwa & Kirkville Railway Co	\$ 150,000.00	.....	\$ 23,542.87	\$ 173,542.87	3,333	\$ 52,068.07
Grand total	\$ 150,000.00	.....	\$ 23,542.87	\$ 173,542.87	3,333	\$ 52,068.07

OTTUMWA & KIRKVILLE RAILWAY CO.

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.				Total cost to June 30, 1888.	Total cost to June 30, 1890.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Charged to construction of equipment.				
			Not included in operating expenses.				
CONSTRUCTION—							
Right of way					\$ 3,744.88	\$ 3,744.88	
Other real estate							
Fences							
Grading and bridge and culvert masonry					14,400.84	14,400.84	
Bridges and trestles							
Rails							
Ties					38,224.55	38,224.55	
Other superstructure					2,543.18	2,543.18	
Buildings, furniture and fixtures					716.30	716.30	
Shop machinery and tools					4,755.05	4,755.05	
Engineering expenses					5,118.35	5,118.35	
Interest during construction							
Total construction					\$ 69,002.16	\$ 69,002.16	\$ 20,882.74
EQUIPMENT—							
Locomotives					6,873.82	6,873.82	
Passenger cars					4,479.25	4,479.25	
Total equipment					\$ 11,353.07	\$ 11,353.07	\$ 3,466.29
Total cost construction, equipment, et., State of Iowa					\$ 80,355.23	\$ 80,355.23	\$ 24,348.97

STOCKS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.
Kirkville Supply Company.....	\$ 34,000.00		
The Wapello Coal Company.....	10,000.00		
Total.....	\$ 44,000.00		

MISCELLANEOUS INCOME.

ITEM.	Gross income.	Less expenses.	Net miscellaneous income.
Interest and exchange.....			\$.60
Rentals.....	4,490.55		4,490.55
Royalty, etc.....			13,583.24
Total.....			\$ 18,074.39

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 204.78	\$ 614.35	\$ 819.13
Renewals of rails.....			
Renewals of ties.....	4.74	14.22	18.96
Repairs of buildings.....	13.00	39.28	52.28
Repairs of telegraph.....			
Total.....	\$ 222.61	\$ 667.85	\$ 890.46
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 53.38	\$ 160.18	\$ 213.54
Repairs and renewals of passenger cars.....	31.80	95.42	127.22
Repairs and renewals of freight cars.....	334.91	1,004.71	1,339.62
Other expenses.....			
Total.....	\$ 420.09	\$ 1,260.29	\$ 1,680.38
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and round-housemen—engine service.....	\$2,128.44		
Fuel for locomotives—water.....	91.62		
Water-supply for locomotives.....	557.52	1,672.55	2,230.07
All other supplies for locomotives.....			
Wages of other trainmen.....	785.00	2,357.98	3,142.97
All other train supplies.....			
Wages of station agents, clerks and laborers.....	296.47	889.40	1,185.87
Station supplies—station service.....	419.64	1,258.92	1,678.56
Loss and damage.....			
Other expenses.....	51.68	65.03	116.71
Total.....	\$ 2,081.30	\$ 6,243.88	\$ 8,325.18

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
GENERAL EXPENSES—			
Salaries of officers.....			
Salaries of clerks.....			
General office expenses and supplies.....	708.41	2,363.29	3,071.64
Agencies, including salaries and rent.....			
Advertising.....			
Commissions.....	34.44	103.30	137.74
Insurance.....	10.00	30.00	40.00
Legal expenses.....	11.23	21.90	33.13
Stationery and printing.....			
Total.....	\$ 824.18	\$ 2,472.32	\$ 3,296.70
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 222.61	\$ 667.85	\$ 890.46
Maintenance of equipment.....	420.09	1,260.29	1,680.38
Conducting transportation.....	2,081.30	6,243.88	8,325.18
General expenses.....	824.18	2,472.32	3,296.70
Grand total.....	\$ 3,548.18	\$ 10,644.34	\$ 14,192.72
Percentage of expenses to earnings—entire line.....	110	50	58
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....			
Maintenance of equipment.....	All	All	All
Conducting transportation.....			
General expenses.....			
Total.....			
Percentage of expenses to earnings—Iowa.....	110	50	58

RENTALS PAID.

RENTS PAID FOR LEASE OF ROAD.

NAME OF ROAD.	Interest on bonds guaranteed.	Dividends on stock guaranteed.	Cash.	Total.
Chicago, Rock Island & Pacific Railway Co.....			\$ 6,000.00	\$ 6,000.00
Total.....			\$ 6,000.00	\$ 6,000.00

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1880.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road.....	\$ 69,692.16	\$ 69,692.16		
Cost of equipment.....	11,353.07	11,353.07		
Stocks of other companies owned.....	58,236.00	34,436.00		23,800.00
Other permanent investments.....	2,000.00	2,000.00		
Lands owned.....	165,420.63	156,184.63		9,236.00
Mine equipment.....	94,848.91	94,798.91		50.00
Cash and current assets.....	7,991.00	33,538.05	25,547.05	
OTHER ASSETS—				
Materials and supplies.....	31.25	100.00		31.25
Sundries.....	100.00			100.00
Grand total.....	\$ 410,623.92	\$ 402,014.32		\$ 8,609.60

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Capital stock	\$ 150,000.00	\$ 150,000.00		
Current liabilities	80,645.61	97,981.52		23,564.09
Accrued interest on debt not yet payable	2,000.00			2,000.00
Profit and loss	177,977.51	194,932.89	16,955.49	
Grand total	\$ 410,622.92	\$ 402,014.32		\$ 8,608.60

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

Express carried by American Express Company prior to June 15, 1890, on which date contract expired and was not renewed.

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers	2	\$ 2,100.00	
Station agents	1	720.00	
Engineers	1	600.00	
Firemen	1	600.00	
Conductors	1	720.00	
Other trainmen	1	540.00	
Section foremen	1	600.00	
Other trackmen	2	800.00	1.35
Total (including general officers)—Iowa	10	\$ 6,080.00	
Less general officers	2	2,100.00	
Total (excluding general officers)—Iowa	8	\$ 4,880.00	
DISTRIBUTION OF ABOVE—			
General administration	2	2,100.00	
Maintenance of way and structures	3	1,400.00	
Conducting transportation	5	3,480.00	
Total (including general officers)—Iowa	10	\$ 6,080.00	
Less general officers	2	2,100.00	
Total (excluding general officers)—Iowa	8	\$ 4,880.00	

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue	11,210
Number of passengers carried one mile	112,100
Average distance carried, miles	10
Total passenger revenue	\$ 3,146.90
Average amount received from each passenger	.28,070
Average receipts per passenger per mile	.02,807
Passenger earnings per mile of road	202.34
Passenger earnings per train-mile	20,840

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue	201,397
Number of tons carried one mile	2,416,764
Average distance haul of one ton, miles	12
Total freight revenue	\$ 21,193.94
Average amount received for each ton of freight	10.523
Average receipts per ton per mile	.00,877
Freight earnings per mile of road	1,766.08
Freight earnings per train mile	140,351

PASSENGER AND FREIGHT:

Passenger and freight revenue	\$ 24,339.94
Passenger and freight revenue per mile of road	2,028.33
Passenger and freight earnings	24,404.72
Passenger and freight earnings per mile of road	2,033.73
Gross earnings from operation	24,404.72
Gross earnings from operation per mile of road	2,033.73
Expenses	14,192.72
Expenses per mile of road	1,182.73

TRAIN MILEAGE:

Miles run by mixed trains	15,100
Total mileage trains earning revenue	15,100
Grand total train mileage	15,100
Average number of freight cars in train	20
Average number of loaded cars in train	10
Average number of empty cars in train	10
Average number of tons of freight in train	162
Average number of tons of freight in each loaded car	16

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF MINES—				
Bituminous coal	200,277		200,277	
MISCELLANEOUS—				
Other commodities not mentioned above			1,120	
Total tonnage—Iowa	200,277		201,397	100

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger		1				
Freight						
Switching						
Total		1				
CARS IN PASSENGER SERVICE—		1				
Combination passenger cars						
Total		1				

MILEAGE.

MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned by company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-lease rights.	Total mileage operated.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of straight track.....	3,333	3,333					8,333	11,666		
Total mileage operated (all tracks).....	3,333	3,333					8,333	11,666		

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned by company.	Line operated under lease.	Line operated under contract, etc.	New line constructed during year.	Total mileage, excluding track-lease rights.	Line operated under track-lease rights.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Iowa.....	3,333	3,333					8,333	11,666		
Total mileage operated (single track).....	3,333	3,333					8,333	11,666		

CONSUMPTION OF FUEL BY LOCOMOTIVES--STATE OF IOWA.

LOCOMOTIVES.	Tons of coal bituminous.	Cords of wood hard.	Total fuel consumed--tons.	Miles run.	Average lbs. consumed per mile.
Freight.....	686.8		686.8	15,100	90
Total.....	686.8		686.8	15,100	90
Average cost at distributing point.....	\$ 1.23				

BRIDGES, TRETTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
TRETTLES.....	12			544

GAUGE OF TRACK--

Four feet, eight and one half inches; all miles.

STATE OF IOWA,
COUNTY OF MONROE.

We, the undersigned, H. L. Waterman, Vice-President, and S. A. Corey, Treasurer, of the Ottumwa & Kirkville Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

H. L. WATERMAN,
Vice-President,
S. A. COREY,
Treasurer.

Subscribed and sworn to before me this 19th day of November, 1890.
[SEAL.]

L. T. RICHMOND,
Notary Public.

ANNUAL REPORT

OF THE

PRAIRIE DU CHIEN & MCGREGOR RAILWAY CO.,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa. None.
 Page 7. Give the names of your attorneys in Iowa.
 Superintendents for Iowa.
 Division superintendents for Iowa.
 Page 11. Total mileage operated in Iowa.
 Page 13. Total mileage in Iowa.
 Page 17. 1—Amount of stock issued for dividends on earnings.
 2—Amount of stock per mile of road.
 3—Amount of stock representing road in Iowa.
 4—Amount of stock held in Iowa.
 Page 19. Amount of funded debt representing road in Iowa.
 Page 27. Grand total for Iowa.
 Page 33. Taxes paid in Iowa.
 Page 45. 1—Operating expenses per mile of road.
 2—Operating expenses per train mile.
 3—Proportion of operating expenses and taxes for Iowa.
 4—Percentage of expenses to earnings.
 5—Net earnings per train mile.
 6—Percentage of earnings to stock and debt.
 7—Percentage of earnings to cost of road and equipment.
 8—Surplus at the commencement of the year.
 9—Surplus at the close of the year.
 10—Amount of its own stock owned by the company.
 Page 46. Fencing in Iowa.
 1—How many miles of fencing on your road in Iowa?
 2—How many miles of unfenced road in Iowa?
 3—What is the average cost per mile of fencing?
 4—What is the total cost of the same?
 5—How many miles of new fencing built during the year?

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names of and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890.

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890:

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Tonnage crossing Missouri river bridge at for the year ending June 30, 1890:

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Page 69. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.

Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
 2—State the number of acres yet to be granted to your company from congressional grants.
 3—State the average price at which these lands have been sold or contracted by the company.
 4—State the number of acres sold.
 5—State the amount received from sales.
 6—State the amount unpaid on outstanding contracts.
 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
 8—State the amount expended in sale and management of lands.
 9—State the amount of taxes paid on lands.
 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
 11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business.
- Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?
 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.
 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

HISTORY.

Name of common carrier making this report:
 Prairie du Chien & McGregor Railway.

Date of organization:
 1873.

Under laws of what government, State or Territory organized? If more than one name all; give reference to each statute and all amendments thereof.
 Wisconsin.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
John Lawler.....	Prairie du Chien.....	November 9, 1890.
Thos. C. Lawler.....	Prairie du Chien.....	November 9, 1890.
James Lawler.....	Prairie du Chien.....	November 9, 1890.
John D. Lawler.....	Mitchell, S. D.....	November 9, 1890.
Dan'l W. Lawler.....	St. Paul.....	November 9, 1890.

Total number of stockholders at date of last election:
 Five.

Date of last meeting of stockholders for election of directors:
 November 8, 1889.

Give post-office address of general and operating office:
 Prairie du Chien, Wisconsin.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	John Lawler.....	Prairie du Chien.
Vice-President.....	John D. Lawler.....	Prairie du Chien.
Secretary and Treasurer.....	Thos. C. Lawler.....	Prairie du Chien.

PROPERTY OPERATED.

TERMINALS.	Miles of line for each road named.	Miles of line for each class of roads named.	TO—	FROM—	NAME.
			North McGregor.		Prairie du Chien & McGregor Railway.....
					Total mileage operated.....

CAPITAL STOCK.

DIVIDENDS DECLARED DURING YEAR.	Rate.	Amount.	Total amount issued and outstanding.	Total par value authorized.	Par value of shares.	Number of shares.	DESCRIPTION.
			100,000.00	100,000.00	100.00	1,000	CAPITAL STOCK—Common.....
			100,000.00	100,000.00	100.00	1,000	Total.....

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$	4,475.32
Total	\$	4,475.32

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Balance—cash assets	\$	4,475.32
Total	\$	4,475.32

INCOME ACCOUNT.

Gross earnings from operation	\$	55,463.95
Less operating expenses		33,999.80
Income from operation	\$	21,464.15
Total income	\$	21,464.15

DEDUCTIONS FROM INCOME:

Taxes		1,115.42
Total deductions from income	\$	1,115.42
Net income	\$	20,348.73
Surplus from operations of year ending June 30, 1890	\$	20,348.73
Deficit on June 30, 1889		15,873.41
Surplus on June 30, 1890	\$	4,475.32

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of re-payments, etc.	Actual earnings.
PASSENGER AND FREIGHT—			
Total passenger and freight earnings			\$ 6,932.00
Total gross earnings from operation, Iowa			\$ 6,932.00
Total gross earnings from operation—entire line			\$ 55,463.95

Iowa taxes, \$94.50.

Earnings are based on mileage and as one eighth of the road is in Iowa. One eighth of \$55,463.95 is credited to Iowa.

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	TOTAL AMOUNT OUTSTANDING.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.		
		To railroads.	To other properties.	Miles.	Amount.			
Capital stock	\$ 100,000.00	100,000.00	.....	7	50,000.00		
Total	\$ 100,000.00	100,000.00	.....	7	50,000.00		
\$12,500.00 for Iowa.								
ITEM.	COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.					EXPENDITURES DURING YEAR.		
	Included in operating expenses.					Total cost to June 30, 1889.	Total cost to June 30, 1890.	Cost per mile.
	Charged to income account as permanent improvements.							
	Charged to construction or equipment.							
	Not included in operating expenses.							
Total construction						\$ 100,000.00	\$ 20,000.00	
Total cost construction, equipment, etc.—State of Iowa						\$ 12,500.00	\$ 50,000.00	

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of bridges and culverts.....			\$ 5,501.93
Total			\$ 5,501.93
MAINTENANCE OF EQUIPMENT..... Have none.			
CONDUCTING TRANSPORTATION—			
Pay rolls, all employees.....			15,242.57
Oil, fuel and supplies.....			3,165.30
Total			\$ 18,407.87
GENERAL EXPENSES—			
Salaries of officers.....			10,000.00
Total			\$ 10,000.00
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures			5,501.93
Conducting transportation			18,407.87
General expenses			10,000.00
Grand total.....			\$ 33,909.80
OPERATING EXPENSES—STATE OF IOWA—			
Total			4,349.98
Expense on mileage, one-eighth.			

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1899.	Total June 30, 1900.	YEAR ENDING JUNE 30, 1900.	
			Increase.	Decrease.
Cost of road	\$ 100,000.00	\$ 100,000.00		
Cash and current assets.....		4,475.32		
Profit and loss	15,873.41			
Grand total.....	\$ 115,873.41	\$ 104,475.32	\$ 20,348.79	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1899.	Total June 30, 1900.	YEAR ENDING JUNE 30, 1900.	
			Increase.	Decrease.
Capital stock	\$ 100,000.00	\$ 100,000.00		
Profit and loss	15,873.41	4,475.32		
Grand total.....	\$ 115,873.41	\$ 104,475.32		

SECURITY FOR FUNDED DEBT.

No debt.

EMPLOYES AND SALARIES—STATE OF IOWA.

The road is a bridge over the Mississippi River, and while properly speaking there are no employees in Iowa, (the west end of the bridge being all that there is of the road in Iowa) one-eighth of the expense is charged to Iowa. \$1,349.98.

PASSENGER, FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

No mileage account kept.

Bridge is operated as a car transfer, regardless of loaded or empty cars, the compensation being the same for either.

PASSENGER AND FREIGHT AND TRAIN MILEAGE—ENTIRE LINE.

No records.

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

No records.

No account of tonnage. The Chicago, Milwaukee & St. Paul Railway report gives it.

DESCRIPTION OF EQUIPMENT.

Trains are hauled by Chicago, Milwaukee & St. Paul locomotives.

BRIDGES, TRETTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Wooden.....	1	2 miles.		

GAUGE OF TRACK—

Four feet, eight and one half inches.

STATE OF WISCONSIN. } ss.
COUNTY OF CRAWFORD. }

I, the undersigned, Thomas C. Lawler, Secretary and Treasurer, of the Prairie du Chien & McGregor Railway Company, on my oath do say that the foregoing return has been prepared, under my direction, from the original books, papers, and records of said company; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of my knowledge, information and belief; and I further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

THOMAS C. LAWLER,
Secretary and Treasurer.

Subscribed and sworn to before me this 8th day of October, 1899.

L. F. S. VIRLE,
Notary Public.

ANNUAL REPORT

OF THE

SIOUX CITY & NORTHERN RAILROAD COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
- Page 7. Give the names of your attorneys in Iowa.
Superintendents for Iowa.
Division superintendents for Iowa.
- Page 11. Total mileage operated in Iowa.
- Page 13. Total mileage in Iowa.
- Page 17. 1—Amount of stock issued for dividends on earnings. None.
2—Amount of stock per mile of road. \$15,000.
3—Amount of stock representing road in Iowa. \$1,155,000.
4—Amount of stock held in Iowa. All.
- Page 19. Amount of funded debt representing road in Iowa. \$1,540,000.
- Page 27. Grand total for Iowa.
- Page 33. Taxes paid in Iowa. None.
- Page 45. 1—Operating expenses per mile of road. \$628.76.2.
2—Operating expenses per train mile. 74.8 cents.
3—Proportion of operating expenses and taxes for Iowa. None.
4—Percentage of expenses to earnings. 56.7.
5—Net earnings per train mile. \$1.47.3.
6—Percentage of earnings to stock and debt. 3%.
7—Percentage of earnings to cost of road and equipment. 3%.
8—Surplus at the commencement of the year. None.
9—Surplus at the close of the year. \$7,888.12.
10—Amount of its own stock owned by the company. None.
- Page 46. Fencing in Iowa.
1—How many miles of fencing on your road in Iowa? 77.
2—How many miles of unfenced road in Iowa?
3—What is the average cost per mile of fencing?
4—What is the total cost of the same?
5—How many miles of new fencing built during the year? Included in construction contract.

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots. Impossible to give average tonnage.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight. Engine weighing 81,000 lbs. will haul 525 tons over our line in Iowa.

4—Give the names and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890:

a—Total receipts for freight forwarded to points outside the State. \$19,241.18.

b—Total receipts for freight received from points outside the State. \$51,189.66.

c—Total receipts for freight forwarded to points within the State. \$37,833.16.

d—Total receipts for freight received from points within the State. \$37,833.16.

e—Total receipts from passengers destined to points outside the State. \$2,694.91.

f—Total receipts from passengers from points outside the State. \$2,483.46.

g—Total receipts from passengers destined to points within the State. \$2,483.46.

h—Total receipts from passengers from points within the State. \$2,581.85.

5—Total amount received for local freight. \$37,833.16.

6—Total amount received for through freight. \$56,994.81.

7—Number of tons of local freight carried. 95,927 tons.

8—Total amount received from freight originating in Iowa and passing outside the State. \$13,972.43.

9—Total amount received from freight originating outside the State and destined to points in Iowa. \$36,122.38.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line? 35 per cent.

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State? 35 per cent.

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State? 96 per cent.

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State? Sioux City & Northern originates in Iowa.

14—What per cent of freight received at each station on your road is local and what per cent interstate? 54 per cent.

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State? Same as No. 13.

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State? \$13,972.43.

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State? \$36,122.38.

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines? No branches.

19—Give the amount in tons and kind of freight furnished by each branch line to your main line. No branches.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890:
 East bound, number of tons
 West bound, number of tons
 Total tons

Tonnage crossing the Missouri river bridge at for the year ending June 30, 1890:
 East bound, number of tons
 West bound, number of tons
 Total tons

Page 66. Under heading "State or Territory" insert Iowa.
 Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings. Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
 2—State the number of acres yet to ensure to your company from congressional grants.
 3—State the average price at which these lands have been sold or contracted by the company.
 4—State the number of acres sold.
 5—State the amount received from sales.
 6—State the amount unpaid on outstanding contracts.
 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
 8—State the amount expended in sale and management of lands.
 9—State the amount of taxes paid on lands.
 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
 11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business.
 Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?
 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.
 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

HISTORY.

Name of common carrier making this report:
 Sioux City & Northern Railroad Company.

Date of organization:
 September 26th, 1887.

Under laws of what Government, State or Territory organized? If more than one name all. Give reference to each statute and all amendments thereof:

Incorporated under laws of Iowa, title 9, chapter 1, code of 1873. Complied with laws of territory of Dakota, chapter 3, article 17, code of 1887. Complied with laws of Minnesota, chapters 225 and 1235, general laws of Minnesota, 1889.

If a consolidated company name all the constituent companies. Give reference to charters of each, and all amendments of same:
 Original company.

Date and authority for each consolidation:
 Original company.

If a reorganized company, give name of original corporation, and refer to laws under which it was organized:
 Original company.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
T. P. Gere	Sioux City, Iowa	Second Wednesday in May, 1891.
Ed. Haahlinson	Sioux City, Iowa	Second Wednesday in May, 1891.
John Hornick	Sioux City, Iowa	Second Wednesday in May, 1891.
James P. Wall	Sioux City, Iowa	Second Wednesday in May, 1892.
A. S. Garretson	Sioux City, Iowa	Second Wednesday in May, 1892.
D. T. Hedges	Sioux City, Iowa	Second Wednesday in May, 1892.
C. L. Wright	Sioux City, Iowa	Second Wednesday in May, 1892.
F. C. Hills	Sioux City, Iowa	Second Wednesday in May, 1893.
James E. Booge	Sioux City, Iowa	Second Wednesday in May, 1893.

Total number of stockholders at date of last election:
 Fourteen.

Date of last meeting of stockholders for election of directors:
 May 14, 1890.

Give post-office address of general and operating office:
 Sioux City, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	T. P. Gere	Sioux City, Iowa.
First Vice-President	James E. Booge	Sioux City, Iowa.
Secretary	F. C. Hills	Sioux City, Iowa.
Treasurer	A. S. Garretson	Sioux City, Iowa.
Assistant Treasurer	F. C. Hills	Sioux City, Iowa.
General Solicitor	C. S. Wright	Sioux City, Iowa.
Auditor	George Hills	Sioux City, Iowa.
General Manager	F. C. Hills	Sioux City, Iowa.
Chief Engineer	A. K. Shurtleff	Sioux City, Iowa.
Superintendent of Telegraph	S. W. Welch	Sioux City, Iowa.
Traffic Manager	J. V. Mahoney	Sioux City, Iowa.
Land Commissioner	F. A. Seaman	Sioux City, Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Sioux City & Northern Railroad Company	Sioux City, Iowa	Garretson, South Dakota	96.00	6.00
Branches				
Total mileage operated.			96.00	6.00

Total mileage operated in Iowa, from Sioux City to Iowa State Line, 77 miles.

Contract for use of terminal facilities in Sioux City made, but not in operation, as facilities are not yet constructed.

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK—Common	14,400	\$ 100.00	\$ 10,000,000.00	\$ 1,440,000.00		
Total	14,400	\$ 100.00	\$ 10,000,000.00	\$ 1,440,000.00		

CAPITAL STOCK—CONTINUED.

MANNER OF PAYMENT FOR CAPITAL STOCK.	Number of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized.	REMARKS.
ISSUED FOR CONSTRUCTION—Common	14,400		14,400		
Total	14,400		14,400		

The 96 miles of S. C. & N. R. R., included in this report, were constructed under a contract made by the board of directors with a construction company on the 6th day of July, 1890, Garretson, territory of Dakota, to Merrill, Iowa, and on the 14th of December, 1890, Merrill to Sioux City, "to construct, build, fully equip and complete said railroad between such points with necessary depots, water and fuel stations, side tracks and equipment." And in consideration therefor the said company was to issue and has issued its bonds at the rate of \$30,000 per mile, payable in thirty years, and bearing 5 per cent interest per annum, and to issue its paid up stock at the rate of \$15,000 per mile.

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	INTEREST.			
	Date of issue.	When due.					Rate.	When payable.	Amount accrued during year.	Amount matured during year.
First mortgage	Jan., 1890	1920	\$ 1,920,000.00	\$ 1,920,000.00	\$ 1,920,000.00	*	5	July and Jan.	\$ 48,000.00	
Grand total			\$ 1,920,000.00	\$ 1,920,000.00	\$ 1,920,000.00				\$ 48,000.00	

* Bonds issued for construction.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount Issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount matured during year.
Mortgage bonds	\$ 1,920,000.00	\$ 1,920,000.00	48,000.00	
Total	\$ 1,920,000.00	\$ 1,920,000.00	48,000.00	

RECAPITULATION.

FOR MILEAGE OWED BY ROAD MAKING THIS REPORT.

ACCOUNT.	TOTAL AMOUNT OUTSTANDING.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To railroads.	To other properties.	Miles.	Amount.	
Capital stock	\$ 1,440,000.00	1,440,000.00		96.00	\$ 15,000.00	
Bonds	1,920,000.00	1,920,000.00		96.00	20,000.00	
Total	\$ 3,360,000.00	3,360,000.00		96.00	\$ 35,000.00	

Additional information:

Capital stock for Iowa	\$ 1,440,000.00	
Funded debt for Iowa	1,920,000.00	
Current liabilities		
Mileage		
Amount		\$ 35,000 per mile.

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	CAPITAL STOCK.	FUNDED DEBT.	CURRENT LIABILITIES.	TOTAL.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Sioux City & Northern Railroad Co. (66 miles constructed)	\$ 1,440,000.00	\$ 1,920,000.00	\$ 48,000.00		96.00	\$ 35,000.00
Total	\$ 1,440,000.00	\$ 1,920,000.00	\$ 48,000.00		96.00	\$ 35,000.00

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.		Total cost to June 30, 1880.	Total cost to June 30, 1886.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.			
		Charged to construction or equipment.			
Grand total cost construction, equipment, etc.			\$ 3,360,000.00	\$ 35,000.00	
Total cost construction, equipment, etc.—State of Iowa			2,800,000.00	35,000.00	

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash.....	\$ 16,996.08
Due from agents.....	18,263.87
Due from solvent companies and individuals.....	93,586.79
Balance—current liabilities.....	4,656.05
Total.....	\$ 133,463.80
Materials and supplies on hand, \$12,546.17.	

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Audited vouchers and accounts.....	\$ 54,203.70
Wages and salaries.....	9,450.59
Net traffic balances due from other companies.....	21,750.40
Matured interest coupons unpaid (including coupons due July 1).....	48,000.00
Total.....	\$ 133,463.80

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 116,204.98
Less operating expenses.....	60,316.80
Income from operation.....	\$ 55,888.12
Total income.....	\$ 55,888.12
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued.....	\$ 48,000.00
Total deductions from income.....	\$ 48,000.00
Net income.....	\$ 7,888.12
Surplus from operations of year ending June 30, 1890.....	7,888.12
Surplus on June 30, 1890.....	7,888.12

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of repayments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 7,127.95		
Less repayments:			
Excess fares refunded.....		\$ 20.80	
Other repayments.....		27.74	
Total deductions.....		\$ 48.54	
Total passenger revenue.....			\$ 7,079.41
Express.....			49.28
Extra baggage and storage.....			36.56
Total passenger earnings.....			\$ 7,165.25
FREIGHT—			
Freight revenue.....	\$ 88,177.93		
Less repayments:			
Overcharge to shippers.....		\$ 79.14	
Other repayments.....		170.88	
Total deductions.....		\$ 250.02	
Total freight revenue.....			\$ 87,927.91
Total freight earnings.....			\$ 87,927.91
Total passenger and freight earnings.....			\$ 95,093.43
OTHER EARNINGS FROM OPERATION—			
Other sources.....			292.35
Total other earnings.....			\$ 292.35
Total gross earnings from operation, Iowa.....			\$ 95,385.78
Total gross earnings from operation, entire line.....			116,204.98

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 1,955.72	\$ 3,476.86	\$ 5,432.58
Renewals of rails.....	.11	.21	.32
Renewals of ties.....	.59	1.06	1.65
Repairs of bridges and culverts.....	662.97	1,178.62	1,841.59
Repairs of fences, road-crossings, signs and cattle guards.....	65.11	115.77	180.88
Repairs of buildings.....	123.55	219.65	343.20
Total.....	\$ 2,808.05	\$ 4,992.17	\$ 7,800.22
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	625.89	1,112.71	1,738.60
Repairs and renewals of passenger cars.....	435.35		435.35
Repairs and renewals of freight cars.....		1,198.09	1,198.09
Total.....	\$ 1,061.24	\$ 2,310.80	\$ 3,372.04
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse-men.....	469.68	834.99	1,304.67
Fuel for locomotives.....	3,725.79	6,623.62	10,349.41
Water supply for locomotives.....	44.06	78.33	122.39
All other supplies for locomotives.....	190.24	338.21	528.45
Wages of other trainmen.....	3,532.27	6,279.59	9,811.86
All other train supplies.....	165.98	295.07	461.05
Wages of switchmen, flagmen and watchmen.....	508.35	903.73	1,412.08
Expense of telegraph, including train dispatchers and operators.....	341.20	600.59	941.79
Wages of station agents, clerks and laborers.....	3,185.42	5,662.98	8,848.40
Station supplies.....	32.50	93.35	125.85
Car mileage—balance.....	1,238.02	1,656.65	2,894.67
Loss and damage.....		338.94	338.94
Injuries to persons.....		153.02	153.02
Total.....	\$ 13,443.51	\$ 23,865.07	\$ 37,308.58
GENERAL EXPENSES—			
Salaries of officers.....	1,580.99	2,810.65	4,391.64
Salaries of clerks.....	1,101.40	1,958.05	3,059.45
General office expenses and supplies.....	357.92	630.30	988.22
Agencies, including salaries and rent.....	43.26	70.90	114.16
Advertising.....	255.21	433.74	688.95
Stationery and printing.....	606.54	1,238.59	1,845.13
Other general expenses.....	225.51	400.91	626.42
Total.....	\$ 4,260.85	\$ 7,575.17	\$ 11,836.02
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	2,808.05	4,992.17	7,800.22
Maintenance of equipment.....	1,061.24	2,310.80	3,372.04
Conducting transportation.....	13,443.51	23,865.07	37,308.58
General expenses.....	4,260.85	7,575.17	11,836.02
Grand total.....	\$ 21,573.65	\$ 38,743.21	\$ 60,316.86
Percentage of expenses to earnings, entire line.....	51.90		
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....	\$ 2,188.85	\$ 4,065.01	\$ 6,253.86
Maintenance of equipment.....	828.87	1,890.77	2,719.64
Conducting transportation.....	10,433.16	19,526.15	29,959.31
General expenses.....	3,422.01	6,009.28	9,431.29
Total.....	\$ 16,872.89	\$ 31,551.21	\$ 48,424.15
Percentage of expenses to earnings, Iowa.....	50.7		

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road.....		\$ 3,360,000.00		
Cash and current assets.....		128,807.64		
OTHER ASSETS—				
Materials and supplies.....		12,546.17		
Grand total.....		\$ 3,501,353.81		

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Capital stock.....		\$ 1,440,000.00		
Funded debt.....		1,920,000.00		
Current liabilities.....		85,453.81		
Accrued interest on funded debt not yet payable.....		48,000.00		
Profit and loss.....		7,888.12		
Grand total.....		\$ 3,501,353.81		

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

The express business of this road is done by the American Express Company, they paying the following rates on actual weight, viz: On all local merchandise, one and one-fourth first class freight rates; on all foreign merchandise, one and one-tenth first class freight rates; on all produce, (eggs, butter, fish, game, etc.) one and one-tenth first class freight rates.

MAILS.

No arrangements yet made with U. S. Government.

SLEEPING, PARLOR AND DINING CAR COMPANIES.

No contract. Great Northern Railway Line sleeping and dining cars are run in connection with our through trains, for which the S. C. & N. R. R. pay usual mileage rates.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

Cars of all transportation companies are allowed to run over this company's line, paying regular freight rates, and receiving mileage.

OTHER RAILROAD COMPANIES.

The usual traffic arrangements with connecting lines, subject to change from time to time, and exchange traffic contract with the St. Paul, Minneapolis & Manitoba Railway Company.

TELEGRAPH COMPANIES.

Western Union Telegraph Company owns and operates telegraph line on the Sioux City & Northern Railroad, furnishing instruments, material and supplies, and receives revenue from commercial business. Wires are also used by railroad company for transmission of its own business messages without charge. Line to be kept in repair by railroad company.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.		Miles.	Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—					
First mortgage.....	Sioux City, Ia.	Garrettsville, S. D'k.	96	\$ 35,000.00			

EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers.....	6	\$ 3,521.83	1.36
General office clerks.....	12	2,450.93	1.22
Station agents.....	12	2,196.76	1.14
Other station men.....	5	965.38	1.80
Enginemen.....	9	2,432.33	1.25
Firemen.....	9	1,988.64	1.21
Conductors.....	8	1,450.20	.86
Other trainmen.....	16	2,068.33	1.13
Machinists.....	6	913.58	.90
Carpenters.....	13	2,206.21	.85
Other shopmen.....	11	1,406.76	.76
Section foremen.....	11	1,371.37	.10
Other trackmen.....	382	5,711.07	.69
Switchmen, flagmen and watchmen.....	11	1,132.50	1.07
Telegraph operators and dispatchers.....	5	760.21	
Total (including general officers)—Iowa.....	516	\$ 30,273.05	
Less general officers.....	6	3,521.83	
Total (excluding general officers)—Iowa.....	510	\$ 26,751.22	
DISTRIBUTION OF ABOVE:			
General administration.....	18	5,975.76	
Maintenance of way and structures.....	404	8,214.94	
Maintenance of equipment.....	30	4,520.57	
Conducting transportation.....	64	11,561.75	
Total (including general officers)—Iowa.....	516	\$ 30,273.05	
Less general officers.....	6	3,521.83	
Total (excluding general officers)—Iowa.....	510	\$ 26,751.22	
Total (including general officers)—entire line.....	516	\$ 33,350.49	

PASSENGER AND FREIGHT AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	3,182
Number of passengers carried one mile.....	310,805
Average distance carried, miles.....	98.99
Total passenger revenue.....	\$ 7,079.28
Average amount received from each passenger.....	1.36
Average receipts per passenger per mile.....	.0237
Estimated cost of carrying each passenger one mile.....	.0343
Passenger earnings per mile of road.....	91.93.8
Passenger earnings per train mile.....	31.05

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue.....	141,088
Number of tons carried one mile.....	4,961,341
Average distance haul of one ton, miles.....	35.18
Total freight revenue.....	\$ 87,927.91
Average amount received for each ton of freight.....	.6235
Average receipts per ton per mile.....	.0177
Estimated cost of carrying one ton one mile.....	.0064
Freight earnings per mile of road.....	1,141.92.1
Freight earnings per train mile.....	2.09.50

PASSENGER AND FREIGHT:

Passenger and freight revenue.....	\$ 95,007.19
Passenger and freight revenue per mile of road.....	1,233.85
Passenger and freight earnings.....	95,000.43
Passenger and freight earnings per mile of road.....	1,234.90.3
Gross earnings from operation.....	95,285.68
Gross earnings per mile of road.....	1,238.77.5
Expenses.....	48,414.65
Expenses per mile of road.....	628.76.2

TRAIN MILEAGE:

Miles run by passenger trains.....	20,788
Miles run by freight trains.....	35,920
Miles run by mixed trains.....	8,045
Total mileage trains earning revenue.....	64,753
Miles run by construction and other trains.....	462
Grand total train mileage.....	65,215

Mileage of loaded freight cars—north or east.....	129,499
Mileage of loaded freight cars—south or west.....	108,416
Mileage of empty freight cars—north or east.....	77,729
Mileage of empty freight cars—south or west.....	15,402
Average number of freight cars in train.....	16.14
Average number of loaded cars in train.....	12.63
Average number of empty cars in train.....	3.51
Average number of tons of freight in train.....	*
Average number of tons of freight in each loaded car.....	*

* Impossible to give average tonnage.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue	6,605
Number of passengers carried one mile	329,627
Average distance carried, miles	49.9
Total passenger revenue	\$ 7,541.37
Average amount received from each passenger	1.14.17
Average receipts per passenger per mile .....	.02.28
Estimated cost of carrying each passenger one mile .....	.06.54
Passenger earnings per mile of road	78.81.86
Passenger earnings per train mile .....	.97.90

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue	145,270
Number of tons carried one mile	5,977,806
Average distance haul of one ton, miles	41.15
Total freight revenue	\$ 108,263.88
Average amount received for each ton of freight .....	.74.52
Average receipts per ton per mile .....	.01.81
Estimated cost of carrying one ton one mile .....	.06.64
Freight earnings per mile of road	1,131.52.04
Freight earnings per train mile	2.15.58

PASSENGER AND FREIGHT:

Passenger and freight revenue	\$ 115,805.25
Passenger and freight revenue per mile of road	1,210.34
Passenger and freight earnings	115,012.73
Passenger and freight earnings per mile of road	1,211.46
Gross earnings from operation	116,204.98
Gross earnings from operation per mile of road	1,215.53
Expenses	60,316.86
Expenses per mile of road	628.30

TRAIN MILEAGE:

Miles run by passenger trains	36,118
Miles run by freight trains	42,677
Miles run by mixed trains	10,058
Total mileage trains earning revenue	78,853
Miles run by construction and other trains	576
Grand total train mileage	79,429
Mileage of loaded freight cars—north or east	95,320
Mileage of loaded freight cars—south or west	251,500
Mileage of empty freight cars—north or east	172,904
Mileage of empty freight cars—south or west	18,464
Average number of freight cars in train	16.45
Average number of loaded cars in train	10.60
Average number of empty cars in train	5.85
Average number of tons of freight in train	*
Average number of tons of freight in each loaded car	*

* Impossible to give average tonnage.

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Weight original- ing on this road, whole tons.	Freight received from connect- ing roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain	5,735	73	5,808	4.17
Flour	202	200	402	.42
Other mill products	697	8	705	.50
Hay	23	23	46	.04
Fruits and vegetables	38	34	72	.04
PRODUCTS OF ANIMALS—				
Live stock	1,822	3,856	5,678	4.34
Dressed meats	771	2	773	.56
Other packing-house products		2	2	
Poultry, game and fish		5	5	
Hides and leather	19	2	21	
PRODUCTS OF MINES—				
Anthracite coal	128	1,613	1,741	1.15
Bituminous coal	85,968	748	86,716	.62
Stone, sand and other like articles	15	219	234	.16
Salt		354	354	.25
PRODUCTS OF FOREST—				
Lumber	13,166	11,627	24,793	17.50
MANUFACTURES—				
Petroleum and other oils	21	24	45	.33
Sugar	1	33	34	.22
Iron—pig and bloom	15	15	30	.22
Iron and steel rails	9,761	1,063	10,824	7.70
Other castings and machinery	42	137	179	.12
Bar and sheet metal	1	1	2	
Cement, brick and lime	20	601	621	.46
Agricultural implements	41	41	82	.60
Wagons, carriages, tools, etc.	39	652	691	.47
Wines, liquors and beers	34	125	159	.11
Household goods and furniture	26	109	135	.10
MERCHANDISE	197	176	373	.26
MISCELLANEOUS—				
Other commodities not mentioned above	131	389	520	.37
Total tonnage, Iowa	110,667	22,001	141,668	99.94
Total tonnage, entire line	123,999	22,001	145,270	

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.	MILES.	ALIGNMENT.				PROFILE.				
		Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Length of level line—miles.	Number.	Sum of ascents—feet.	Aggregate length of ascending grades—miles.	Number.	Sum of descents—feet.
FROM—	TO—									
Sioux City, Iowa.....	Iowa State Line.....	77	13.84	63.16	23.01	95	644.3	38.02	46	341.2
Total.....		77	13.84	63.16	23.01	95	644.3	38.02	46	341.2

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
Bridges—Combination.....	1			
TRESTLES.....	114	16	2,192	19,204

OVERHEAD RAILWAY CROSSINGS—

Trestles.....	1
Height of lowest above surface of rail, feet.....	21

GAUGE OF TRACK—

Four feet, eight and one half inches; 77 miles.

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Other causes.....								
Total.....								

TELEGRAPH.

Miles of line, 77. Owned and operated by Western Union Telegraph Company, but located on property of road making this report.

CAR MILEAGE.

State below all individuals, co-operative fast freight lines and stock companies, to which the company making this report pays mileage for the use of cars.

Cars of the different transportation lines are run over this road. Freight pays tariff rates, and companies are allowed usual car mileage.

STATE OF IOWA.
COUNTY OF WOODBURY. ss.

We, the undersigned, F. C. Hills, General Manager, and Geo. Hills, Auditor, of the Sioux City & Northern Railroad Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

F. C. HILLS,
General Manager.
GEO. HILLS,
Auditor.

Subscribed and sworn to before me this 21st day of November, 1899.

[SEAL.]

JNO. H. CARTER,
Notary Public.

ANNUAL REPORT

OF THE

SIOUX CITY & PACIFIC RAILROAD COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
 Page 7. Give the names of your attorneys in Iowa.
 Superintendents for Iowa.
 Division superintendents for Iowa.
 Page 11. Total mileage operated in Iowa.
 Page 13. Total mileage in Iowa.
 Page 17. 1—Amount of stock issued for dividends on earnings.
 2—Amount of stock per mile of road.
 3—Amount of stock representing road in Iowa.
 4—Amount of stock held in Iowa.
 Page 19. Amount of funded debt representing road in Iowa.
 Page 27. Grand total for Iowa.
 Page 33. Taxes paid in Iowa.
 Page 45. 1—Operating expenses per mile of road. \$2,833.53.
 2—Operating expenses per train mile. 97.67 cents.
 3—Proportion of operating expenses and taxes for Iowa. \$243,314.15.
 4—Percentage of expenses to earnings. 56.93.
 5—Net earnings per train mile. 67.38 cents.
 6—Percentage of earnings to stock and debt. .03957.
 7—Percentage of earnings to cost of road and equipment. .03743.
 8—Surplus at the commencement of the year. (Deficit) \$1,444,371.95.
 9—Surplus at the close of the year. (Deficit) \$1,440,543.31.
 10—Amount of its own stock owned by the company. None.
 Page 46. Fencing in Iowa.
 1—How many miles of fencing on your road in Iowa? 78.7 miles.
 2—How many miles of unfenced road in Iowa? None needed.
 3—What is the average cost per mile of fencing? About \$196.50.
 4—What is the total cost of the same? \$15,488.16.
 5—How many miles of new fencing built during the year? None.

Page 63 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names of and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890.

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890.

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Tonnage crossing Missouri river bridge at Blair, Nebraska, for the year ending June 30, 1890.

East bound, number of tons..... 91,318

West bound, number of tons..... 65,628

Total tons..... 156,946

Page 66. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.

Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANT.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
- 2—State the number of acres yet to inure to your company from congressional grants.
- 3—State the average price at which these lands have been sold or contracted by the company.
- 4—State the number of acres sold.
- 5—State the amount received from sales.
- 6—State the amount unpaid on outstanding contracts.
- 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
- 8—State the amount expended in sale and management of lands.
- 9—State the amount of taxes paid on lands.
- 10—State the amount realized from the sale of lands above the expenses incurred in this management and taxes. The company has no lands in Iowa received from congressional or other grants (excepting for its right of way), it appearing from the records of the company that all were sold prior to 1872.
- 11—The cost and actual present cash value of road and equipment including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business. The "cost" of the property is \$5,000,674.93. Its "actual present cash value" is not known.
- Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt? None.
- 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs. Passenger depot at Missouri Valley, O. & N. W. Railway Company.
- 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic. Western Freight Association, Western Railway Weighing Association, Western Classification Committee, Western Passenger Association, Trans-Missouri Freight Association.
- 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road. The S. C. & P. R. R. is not a member of any fast freight line, but all may run its cars over this line.

HISTORY.

Name of common carrier making this report:
The Sioux City & Pacific Railroad Company.

Date of organization:
August 1, 1864.

Under laws of what government, State or Territory organized? If more than one, name all; give reference to each statute and all amendments thereof:
Organized under general railroad laws of Iowa, August 1, 1864.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same:
The Northern Nebraska Air Line Railroad, organized under general railroad law of Nebraska, June 7, 1867.

Date and authority for each consolidation?
Northern Nebraska Air Line Railroad. Consolidated under general law, September 15, 1868.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
Marvin Hughitt.....	Chicago, Ill.....	May, 1891.
Albert Koep.....	Chicago, Ill.....	May, 1891.
M. L. Sykes.....	New York, N. Y.....	May, 1891.
W. H. Steinhilber.....	Chicago, Ill.....	May, 1891.
D. P. Kimball.....	Boston, Mass.....	May, 1891.
Horace Williams.....	Clinton, Iowa.....	May, 1891.
W. H. Newman.....	Chicago, Ill.....	May, 1891.
M. M. Kirkman.....	Chicago, Ill.....	May, 1891.
J. B. Redfield.....	Chicago, Ill.....	May, 1891.

Total number of stockholders at date of last election:
Sixty-seven.

Total number of Stockholders at date of last election, in Iowa:
Two.

Date of last meeting of stockholders for election of directors:
May 21, 1890.

Give post-office address of general office:
Chicago, Ill., and Cedar Rapids, Iowa.

Give post-office address of operating office:
Omaha, Nebraska.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	Marvin Hughitt.....	Chicago, Ill.
First vice-president.....	Martin L. Sykes.....	New York, N. Y.
Secretary.....	Joseph B. Redfield.....	Chicago, Ill.
Treasurer.....	Marshall M. Kirkman.....	Chicago, Ill.
General Counsel.....	William C. Goudy.....	Chicago, Ill.
General Attorney.....	John B. Hawley.....	Omaha, Neb.
Comptroller.....	Marshall M. Kirkman.....	Chicago, Ill.
Auditor.....	Joseph B. Redfield.....	Chicago, Ill.
General Manager.....	Horace G. Burt.....	Omaha, Neb.
Chief Engineer.....	James E. Almsworth.....	Omaha, Neb.
General Superintendent.....	Charles C. Hughes.....	Omaha, Neb.
Superintendent.....	Henry C. Mahanna.....	Fremont, Neb.
General Superintendent for Iowa.....	Charles C. Hughes.....	Omaha, Neb.
Division Superintendent for Iowa.....	Henry C. Mahanna.....	Fremont, Neb.
Superintendent of Telegraph.....	William P. McFarlane.....	Missouri Valley, Iowa.
General Freight Agent.....	Kingsley C. Morehouse.....	Omaha, Neb.
Assistant General Freight Agent.....	Amos H. Merchant.....	Omaha, Neb.
General Passenger Agent.....	John R. Buchanan.....	Omaha, Neb.
General Baggage Agent.....	Oliver W. Whitlesey.....	Missouri Valley, Iowa.
Land Commissioner.....	Charles E. Simmons.....	Chicago, Ill.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Sioux City & Pacific R. R.....	Sioux City, Ia.....	Fremont, Neb.....	191.58	107.42
	Missouri Valley, Ia.....	California Junction, Ia.....	5.84	
Total mileage operated.....				107.42
Total mileage operated in Iowa.....				80.47

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK—						
Common	6,000	\$ 100.00	\$6,000,000.00	\$ 1,890,400.00	None	\$
Preferred				189,000.00		*11,830.00
Total	6,000	\$ 100.00	\$6,000,000.00	\$ 2,068,400.00		\$ 11,830.00

*Interest bearing stock.

MANNER OF PAYMENT FOR CAPITAL STOCK.	No. of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized.	REMARKS.
ISSUED FOR CONSTRUCTION—					
Common			17,914	Not known.	
ISSUED FOR PURCHASE OF THE ROAD BETWEEN MISSOURI VALLEY AND CALIFORNIA JUNCTION, IOWA—					
Common			1,080		
Preferred			1,690		
Total			20,684		

Amount of stock per mile of road	\$ 10,295.30
Amount of stock representing road in Iowa (proportional)	1,549,470.75
Amount of stock held in Iowa	1,300.00

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	INTEREST.			
	Date of issue.	When due.					Rate.	When payable.	Amount accrued during year.	Amount matured during year.
First mortgage	Jan 1, 1868	Jan 1, 1898	\$ 1,628,000.00	\$ 1,628,000.00	\$ 1,628,000.00	Not known.	6 5/8	Jan. and July	\$ 97,680.00	\$ 97,680.00
U. S. Gov't lien	Mar 10, 1868	Mar 10, 1898	792,000.00	792,000.00	792,000.00			On maturity of bonds.	\$ 97,090.30	.....
U. S. Gov't lien	Mar 30, 1868	Mar 30, 1898	320,000.00	320,000.00	320,000.00					
U. S. Gov't lien	Mar 3, 1869	Mar 3, 1899	516,320.00	516,320.00	516,320.00					
Grand total			\$ 3,256,320.00	\$ 3,256,320.00	\$ 3,256,320.00				\$ 195,770.30	\$ 97,680.00

Amount of funded debt representing road in Iowa (proportional), \$2,439,900.17.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount matured during year.
Mortgage bonds	\$ 3,256,320.00	\$ 3,256,320.00	\$ 195,770.30	\$ 97,680.00
Total	\$ 3,256,320.00	\$ 3,256,320.00	\$ 195,770.30	\$ 97,680.00

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 174,125.26
Due from agents	57,086.63
Net traffic balance due from other companies	8,860.09
Total	\$ 240,071.98
Materials and supplies on hand, \$70,943.99.	

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Audited vouchers and accounts	\$ 17,557.02
Wages and salaries	34,568.69
Matured interest coupons unpaid (including coupons due July 1)	50,505.00
Balance—cash assets	137,351.27
Total	\$ 240,071.98

INCOME ACCOUNT.

Gross earnings from operation	\$ 534,465.90
Less operating expenses	304,382.55
Income from operation	\$ 230,083.44
Miscellaneous income—less expenses	3,740.89
Total income	\$ 233,824.33
DEDUCTIONS FROM INCOME:	
Interest on funded debt accrued	\$ 190,379.20
Interest on interest-bearing current liabilities accrued, not otherwise provided for	2,477.18
Taxes (taxes paid in Iowa, \$15,762.51)	20,419.31
Other deductions (interest on preferred stock)	11,830.00
Total deductions from income	\$ 230,105.69
Net income	\$ 3,718.64
Surplus from operations of year ending June 30, 1890	\$ 3,718.64
Deficit on June 30, 1889	1,444,371.95
Deficit on June 30, 1890	\$ 1,440,653.31

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To Railroads.	To other Properties.	Miles.	Amount.	
Capital stock	\$ 2,068,400.00	\$ 2,068,400.00		107.42	\$ 19,256.38	
Bonds	3,256,250.00	3,256,250.00		107.42	30,313.96	
Total	\$ 5,324,650.00	\$ 5,324,650.00		107.42	\$ 49,570.34	

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	CAPITAL STOCK.	FUNDED DEBT.	CURRENT LIABILITIES.	TOTAL.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Sioux City & Pacific Railroad Company	\$ 2,068,400.00	\$ 3,256,250.00	\$ 102,730.71	\$ 5,427,440.71	107.42	\$ 50,525.42
Grand total	\$ 2,068,400.00	\$ 3,256,250.00	\$ 102,730.71	\$ 5,427,440.71	107.42	\$ 50,525.42
Grand total for Iowa (proportional)	\$ 1,540,470.75	\$ 2,459,360.17	\$ 76,949.09	\$ 4,069,780.01	86.47	\$ 50,525.42

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1889.	Total cost to June 30, 1890.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Charged to construction of equipment.			
CONSTRUCTION--						
Right of way.....			\$ 741.00			
Ballast.....			1,678.34			
Ties.....			632.07			
Other superstructure.....			388.91			
Buildings, furniture and fixtures.....			12.22			
Shop machinery and tools.....			957.61			
Total construction.....			\$ 3,108.15			
EQUIPMENT--						
Freight cars (appliances to stock cars).....			\$ 100.00			
Total equipment.....			\$ 100.00			
Grand total cost construction, equipment, etc.....				\$ 3,208.15	\$ 45,697,461.78	\$ 5,000,074.03
Total cost construction, equipment, etc., State of Iowa.....				\$ 2,403.37	\$ 4,100,140.89	\$ 4,100,333.07
* Credit. + Impossible to give the details.						\$ 52,128.10

EARNINGS FROM OPERATION--STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of repayments, etc.	Actual earnings.
PASSENGER--			
Passenger revenue.....	\$ 100,000.45		
Less repayments:			
Tickets redeemed.....		\$ 382.04	
Excess fares refunded.....		1,623.09	
Total deductions.....		\$ 2,005.13	
Total passenger revenue.....			\$ 191,004.32
Mail.....			17,704.68
Express.....			10,011.38
Extra baggage and storage.....			3,803.75
Other items (train and station privileges).....			250.75
Total passenger earnings.....			\$ 222,960.88
FREIGHT--			
Freight revenue.....	\$ 211,715.05		
Less repayments:			
Overcharge to shippers.....		\$ 6,928.05	
Other repayments.....		356.49	
Total deductions.....		\$ 7,284.54	
Total freight revenue.....			\$ 204,430.51
Other items:			
Storage and demurrage.....		\$ 358.00	349.00
Total freight earnings.....			\$ 204,779.51
Total passenger and freight earnings.....			\$ 427,730.39
OTHER EARNINGS FROM OPERATION--			
Rents from tracks, yards and terminals.....			5,800.56
Rentals not otherwise provided for.....			2,113.12
Total other earnings.....			\$ 7,913.68
Total gross earnings from operation, Iowa.....			\$ 435,683.97
Total gross earnings from operation--entire line.....			\$ 534,465.90

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS AND TERMINALS.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
Tracks.....	Mo. Valley and Fremont	F. E. & Mo. Val. R. R. Co.	\$ 4,381.99	
Total.....				\$ 4,381.99
Terminals.....	In Sioux City.....	C. St. P. M. & O. R'y Co. Illinois Central R. R. Co. Union Pacific R'y Co.....	\$ 832.04 421.39 184.14	
Total.....				\$ 1,437.57
Grand total rentals received.....				\$ 5,800.56

MISCELLANEOUS INCOME.

ITEM.	Gross income.	Less expenses.	Net miscellaneous income.
PROFIT AND LOSS—			
For amount received for wear and tear on this company's machinery and tools used in repairing foreign companies' equipment.....	\$ 3,740.89		\$ 3,740.89
Total	\$ 3,740.89		\$ 3,740.89

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 14,946.85	\$ 12,671.13	\$ 27,617.98
Renewals of rails.....	13,905.90	11,788.42	25,694.32
Renewals of ties.....	1,357.72	1,151.01	2,508.73
Repairs of bridges and culverts.....	1,768.98	1,490.65	3,259.63
Repairs of fences, road-crossings, signs and cattle guards.....	595.41	504.75	1,100.16
Repairs of buildings.....	4,134.63	3,504.61	7,639.24
Repairs of telegraph.....	536.63	454.92	991.55
Total	\$ 37,345.22	\$ 31,574.49	\$ 68,919.71
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 4,177.43	\$ 3,900.50	\$ 8,078.92
Repairs and renewals of passenger cars.....	7,391.45		7,391.45
Repairs and renewals of freight cars.....		11,401.33	11,401.33
Shop machinery, tools, etc.....	2,832.61	2,418.28	5,250.89
Total	\$ 14,421.49	\$ 17,720.20	\$ 32,141.69
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse-men.....	\$ 15,448.07	\$ 13,096.03	\$ 28,544.10
Fuel for locomotives.....	20,008.33	17,038.27	37,046.60
Water supply for locomotives.....	815.29	691.15	1,506.44
All other supplies for locomotives.....	916.37	776.85	1,693.22
Wages of other trainmen.....	8,549.57	9,749.76	18,299.33
All other train supplies.....	2,340.85	1,188.01	3,528.86
Wages of switchmen, flagmen and watchmen.....	5,713.87	4,843.90	10,557.77
Expense of telegraph, including train dispatchers and operators.....	3,875.21	3,285.19	7,160.40
Wages of station agents, clerks and laborers.....	19,736.56	16,723.11	36,459.67
Station supplies.....	1,413.76	1,198.50	2,612.26
Switching charges—balance.....		74.40	74.40
Car mileage—balance.....	6,116.19	12,293.86	18,410.05
Loss and damage.....	44.28	2,169.57	2,213.85
Injuries to persons.....	2,541.90	2,642.23	5,184.13
Total	\$ 87,600.25	\$ 85,770.83	\$ 173,371.08

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
GENERAL EXPENSES—			
Salaries of officers.....	\$ 2,595.65	\$ 2,900.46	\$ 5,496.11
Salaries of clerks.....	4,433.80	3,758.70	8,192.50
General office expenses and supplies.....	671.54	960.30	1,631.84
Agencies, including salaries and rent.....	1,401.80	1,384.80	2,786.60
Advertising.....	400.15	363.18	763.33
Commissions.....	1,251.28	111.55	1,362.83
Insurance.....	3.30	2.70	6.00
Expense of traffic associations.....	179.03	2,112.63	2,291.66
Rentals not otherwise provided for.....	719.68	610.10	1,329.78
Legal expenses.....	1,418.54	1,202.57	2,621.11
Stationery and printing.....	2,487.92	2,100.12	4,588.04
Total	\$ 15,712.84	\$ 14,337.23	\$ 30,050.07
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 37,345.22	\$ 31,574.49	\$ 68,919.71
Maintenance of equipment.....	14,421.49	17,720.20	32,141.69
Conducting transportation.....	87,600.25	85,770.83	173,371.08
General expenses.....	15,712.84	14,337.23	30,050.07
Grand total	\$ 154,079.80	\$ 140,402.75	\$ 304,482.55
Percentage of expenses to earnings—entire line.....	57.17	56.73	56.95
*OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....	\$ 27,900.98	\$ 23,622.94	\$ 51,523.92
Maintenance of equipment.....	10,803.30	13,274.48	24,077.78
Conducting transportation.....	65,022.72	64,232.37	129,255.09
General expenses.....	11,770.73	10,740.24	22,510.97
Total	\$ 115,497.73	\$ 111,910.03	\$ 227,407.76
Percentage of proportional expenses to earnings—Iowa.....	51.16	53.61	52.34

*Proportional on basis of miles of road.

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1899.	Total June 30, 1900.	YEAR ENDING JUNE 30, 1900.	
			Increase.	Decrease.
Cost of road.....	\$ 5,397,466.78	\$ 5,000,074.93	\$ 3,298.15	
Cost of equipment.....	169,184.73	240,671.98	70,887.25	
Cash and current assets.....				
OTHER ASSETS—				
Materials and supplies.....	116,541.74	70,943.99		30,597.75
Due from U. S. Gov't adjudicated.....	107,537.02	107,537.02		
Not yet adjudicated.....	85,979.97	118,708.88	24,728.91	
Profit and loss.....	1,444,371.96	1,440,653.31		3,718.64
Grand total	\$ 7,023,082.19	\$ 7,378,590.11	\$ 35,507.92	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1888.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Capital stock.....	\$ 2,028,400.00	\$ 2,028,400.00		
Funded debt.....	1,628,000.00	1,628,000.00		
U. S. government lien.....	1,628,320.00	1,628,320.00		
Current liabilities.....	144,011.99	102,729.71		42,191.28
Accrued interest on preferred stock.....	2,957.51	2,957.51		
Interest on U. S. Government lien.....	2,050,402.69	2,148,191.89	97,699.20	
Grand total.....	\$ 7,323,082.19	\$ 7,578,590.11	\$ 55,507.92	

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

This company has a contract with Wells, Fargo & Co., dated November 22, 1886, by which the express company agrees to pay twenty cents per mile per day, thirty days per month, for the carriage of an average daily weight of 5,000 pounds of express matter (4,000 pounds westward and 2,000 pounds eastward), and thirty cents per hundred pounds per 100 miles for any excess of weight over the line between Missouri Valley and Fremont. The express business over the line between Missouri Valley and Sioux City is done by the American Express Company; they pay tariff rates.

MAILS.

This company carries the United States mails upon orders of the Post Office Department for such compensation as may be from time to time fixed.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

Sleeping cars are run, owned by the Wagner Palace Car Company and by the Pullman Palace Car Company, by which companies the charges are made and collected. No written contract.

OTHER RAILROAD COMPANIES.

This company has an agreement with the Fremont, Elkhorn & Missouri Valley Railroad Company, under date of November 1, 1884, giving to that company the right to joint use with this company of this company's tracks between Missouri Valley and Fremont.

TELEGRAPH COMPANIES.

The contract with the Western Union Telegraph Company, dated April 1, 1871, leases to that company this company's telegraph line for a term of twenty-five years, and provides that this company shall have the use of sufficient wires and facilities for the business of the railroad under certain regulations as to their use.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.			Amount of mortgage per mile of line.	What equipment mortgaged.
	FROM—	TO—	Miles.		
First mortgage bonds.....	Sioux City.....	Fremont.....	101.58	\$ 16,020.77	All
U. S. subsidy bonds (second mortgage).....	Sioux City.....	Fremont.....	101.58	16,020.93	All

EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General office clerks.....	6	\$ 3,550.74	1.89
Station agents.....	13	10,200.00	2.50
Other station men.....	38	20,130.02	1.94
Enginemen.....	14	17,030.32	3.89
Firemen.....	16	12,040.73	2.40
Conductors.....	7	7,358.00	3.31
Other trainmen.....	16	9,215.00	1.84
Machinists.....	41	28,227.55	2.20
Carpenters.....	56	34,123.71	1.95
Other shopmen.....	197	95,128.90	1.54
Section foremen.....	14	7,200.00	1.64
Other trackmen.....	41	17,477.91	1.38
Switchmen, flagmen and watchmen.....	27	19,054.93	2.25
Telegraph operators and dispatchers.....	8	4,575.88	1.83
All other employees and laborers.....	18	12,586.05	2.23
Total (including general officers) Iowa.....	512	\$ 300,809.64	1.87
DISTRIBUTION OF ABOVE—(Estimated)—			
General administration.....	12	\$ 8,377.63	2.23
Maintenance of way and structures.....	71	34,939.51	1.57
Maintenance of equipment.....	139	88,842.06	1.98
Conducting transportation.....	293	168,650.45	1.84
Total (including general officers) Iowa.....	512	\$ 300,809.64	1.87
Total (including general officers) entire line.....	610	\$ 365,104.69	1.91

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	181,589	
Number of passengers carried one mile.....	7,333,952	
Average distance carried, miles.....	40.38	
Total passenger revenue.....	\$ 191,034.32	
Average amount received from each passenger.....	1.05,201	
Average receipts per passenger per mile.....	.02,604	
Estimated cost of carrying each passenger one mile.....	.01,819	
Passenger earnings per mile of road.....	2,770.61	
Passenger earnings per train-mile.....	1,33,939	

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue.....	193,969	
Number of tons carried one mile.....	16,042,504	
Average distance haul of one ton, miles.....	44	
Total freight revenue.....	\$ 204,439.51	
Average amount received for each ton of freight.....	.56,167	
Average receipts per ton per mile.....	.01,274	
Estimated cost of carrying one ton one mile.....	.00,768	
Freight earnings per mile of road.....	2,544.79	
Freight earnings per train mile.....	1,62,753	

PASSENGER AND FREIGHT:

Passenger and freight revenue.....	\$ 395,464.83	
Passenger and freight revenue per mile of road.....	4,914.44	
Passenger and freight earnings.....	427,730.39	
Passenger and freight earnings per mile of road.....	5,315.40	
Gross earnings from operation.....	435,683.07	
Gross earnings from operation per mile of road.....	5,414.23	
Expenses (proportional on basis of miles of road).....	228,017.72	
Expenses per mile of road.....	2,823.57	

TRAIN MILEAGE:

Miles run by passenger trains.....	166,468	
Miles run by freight trains.....	125,823	
Total mileage trains earning revenue.....	292,291	
Miles run by switching trains.....	147,081	
Miles run by construction and other trains.....	4,915	
Grand total train mileage.....	443,387	
Mileage of loaded freight cars—north or east.....	277,397	
Mileage of loaded freight cars—south or west.....	752,830	
Mileage of empty freight cars—north or east.....	618,581	
Mileage of empty freight cars—south or west.....	306,925	
Average number of freight cars in train.....	14.75	
Average number of loaded cars in train.....	8.18	
Average number of empty cars in train.....	6.57	
Average number of tons of freight in train.....	127.65	
Average number of tons of freight in each loaded car.....	15.57	

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	305,034	
Number of passengers carried one mile.....	8,521,439	
Average distance carried, miles.....	42	
Total passenger revenue.....	\$ 220,702.65	
Average amount received from each passenger.....	1.09,105	
Average receipts per passenger per mile.....	.02,625	
Estimated cost of carrying each passenger one mile.....	.01,819	
Passenger earnings per mile of road.....	2,444.03	
Passenger earnings per train mile.....	1,53,683	

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue.....	377,426	
Number of tons carried one mile.....	19,464,634	
Average distance haul of one ton, miles.....	32	
Total freight revenue.....	\$ 254,306.46	
Average amount received for each ton of freight.....	.67,403	
Average receipts per ton per mile.....	.01,307	
Estimated cost of carrying one ton one mile.....	.00,768	
Freight earnings per mile of road.....	2,379.12	
Freight earnings per train mile.....	1,78,222	

PASSENGER AND FREIGHT:

Passenger and freight revenue.....	\$ 478,101.11	
Passenger and freight revenue per mile of road.....	4,450.76	
Passenger and freight earnings.....	517,396.95	
Passenger and freight earnings per mile of road.....	4,816.15	
Gross earnings from operation.....	524,465.90	
Gross earnings from operation per mile of road.....	4,975.48	
Expenses.....	304,382.55	
Expenses per mile of road.....	2,823.57	

TRAIN MILEAGE:

Miles run by passenger trains.....	166,638	
Miles run by freight trains.....	142,975	
Total mileage trains earning revenue.....	311,633	
Miles run by switching trains.....	161,421	
Miles run by construction and other trains.....	7,362	
Grand total train mileage.....	480,426	
Mileage of loaded freight cars—north or east.....	369,503	
Mileage of loaded freight cars—south or west.....	1,003,786	
Mileage of empty freight cars—north or east.....	824,773	
Mileage of empty freight cars—south or west.....	275,900	
Average number of freight cars in train.....	17.3	
Average number of loaded cars in train.....	9.6	
Average number of empty cars in train.....	7.7	
Average number of tons of freight in train.....	136.1	
Average number of tons of freight in each loaded car.....	14.3	

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain	17,776	41,640	59,416	21.76
Flour	1,691	965	2,656	.75
Other mill products	280	123	412	.15
Hay	3,927	570	4,500	1.65
Tobacco	7	158	165	.06
Fruit and vegetables	254	3,197	3,451	1.27
PRODUCTS OF ANIMALS—				
Live stock	17,180	10,810	27,990	10.26
Dressed meats	1,580	100	1,680	.62
Other packing-house products	12,902	5,300	18,202	6.71
Poultry, game and fish	6	16	22	.01
Wool	57	57	114	.02
Hides and leather	233	102	335	.12
PRODUCTS OF MINES—				
Anthracite coal	17	5,070	5,087	1.86
Bituminous coal	177	51,584	51,761	18.88
Coke	87	87	174	.03
Stone, sand and other like articles	70	1,379	1,449	.53
PRODUCTS OF FOREST—				
Lumber	2,342	39,621	41,963	15.37
MANUFACTURES—				
Petroleum and other oils	517	1,627	2,144	.78
Sugar	52	1,470	1,522	.57
Iron, pig and bloom	177	20	197	.07
Iron and steel rails	324	128	452	.16
Other castings and machinery	54	718	772	.28
Bar and sheet metal	8,250	280	8,530	3.11
Cement, brick and lime	101	615	716	.26
Agricultural implements	63	327	390	.14
Wagons, carriages, tools, etc.	58	904	962	.35
Wines, liquors and beers	875	1,260	2,135	.82
Household goods and furniture				
MERCHANDISE	4,935	14,424	19,359	7.09
MISCELLANEOUS—				
Other commodities not mentioned above	751	15,488	16,239	6.05
Total tonnage—Iowa	74,157	198,935	273,092	100
Total tonnage—entire line	116,367	261,650	377,426	

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger	2	2	2	Westinghouse		
Freight	1	1	1	Westinghouse		
Switching						
Total		3	3			
CARS IN PASSENGER SERVICE—						
Second-class passenger cars	8	8	8	Westinghouse	8	Miller
Baggage, express and postal cars	5	5	5	Westinghouse	5	Miller
Total		13	13		13	
CARS IN FREIGHT SERVICE—						
Box cars	80	80	80			
Flat cars	46	46	46			
Stock cars	20	20	20			
Total		146	146			
CARS IN COMPANY'S SERVICE—						
Derrick cars	2	2	2			
Onboard cars	12	12	12			
Other road cars	3	3	3	Westinghouse	1	Miller
Total		17	17		1	
Total owned		186	186		14	
Grand total		186	186		14	

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.		
Kind.	Tons.	Weight per yard, lbs.	Average price per ton at distributing point.	Kind.	Number.	Average price at distributing point.
Steel	1,306	60 1/2	37.67	Oak	1,472	.58
				Cedar	863	.59
Total	1,306	60 1/2	37.67	Total	2,335	.53

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal bituminous.		Wood, cords.	Total fuel consumed—tons.	Miles run.	A. v. pounds consumed per mile.
Passenger	4,908.92	221.96	157.915	5,088.80	115,787	.63
Freight	2,598.23	171.49	115.787	2,770.51	150,403	.63
Switching	4,954.06	236.11	7,083	5,190.17		
Construction	220.27	10.50		230.77		
Total	12,681.48	639.06	440.198	13,760.71		
Average cost at distributing point	\$ 2.77 1/2		\$ 3.13			

MILEAGE. MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned by company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-right.	Total mileage operated.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track.	107.42	26.35					133.77		24.83	106.94
Miles of yard track, sidings and spurs.										
Total mileage operated (all tracks).										

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned by company.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-right.	Total mileage operated.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Iowa	80.47	26.95					107.42		24.83	106.62
Nebraska										
Total mileage operated (single track).										

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

Iowa	80.47	26.95					107.42		24.83	106.62
Nebraska										
Total mileage owned (single track).										

SIoux CITY & PACIFIC RAILROAD CO.

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.		2		11				13
Falling from trains and engines.		1		1				2
Other train accidents.		1						1
At stations.						1		1
Other causes.		3				9		12
Total.	2	7	1	12		10	1	29

ACCIDENTS TO PERSONS.

KIND OF ACCIDENT.	PASSENGERS.	OTHERS.			
		THREE-PASSENGERS.		NOT THREE-PASSENGERS.	
	Killed.	Injured.	Killed.	Injured.	Killed.
At highway crossings.					1
Other causes (jumped from moving train).			1		
Total.			1	1	1

TELEGRAPH.

OWNED BY COMPANY MAKING THIS REPORT.

Miles of line, 80.5; miles of wire, 86.7. Operated for company business only.

OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT.

NAME OF OPERATING COMPANY.	NAME OF OWNER.	Miles of line.	Miles of wire.
Western Union Telegraph Co.	Western Union Telegraph Company.		151.04
S. C. & P. R. R. Co., for company business only.	Western Union Telegraph Company.		23.04

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.		ALIGNMENT.				PROFILE.						
FROM —	TO —	MILES.	ALIGNMENT.			PROFILE.						
			Number of curves.	Curved line—miles.	Length of straight line—miles.	Length of level line—miles.	Number.	Sum of ascents—feet.	Aggregate length of ascending grades—miles.	Number.	Sum of descents—feet.	Aggregate length of descending grades—miles.
Missouri Valley	Freemont	37.61	23	6.47	31.14	11.78	39	329.00	19.71	16	206.50	6.19
Spokane City	California Junction	69.81	11	3.84	65.97	35.21	5	43.40	2.22	44	155.00	42.3
Total		107.42	34	10.31	97.11	36.99	44	432.40	21.93	60	363.10	48.50

BRIDGES, TRESTLES, TUNNELS, ETC.

BRIDGES, TRETTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum and inches.	Aggregate length in feet and inches.
Birds—Combination	2	128	381.6	762.6
Total	2	128	381.6	762.6
TESTES	48	31	461.6	4,783.6

GAUGE OF TRACK—

GAUGE OF TRACK—
Four feet, eight and one half inches; 80.47 miles.

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars:

Arms Palace Stock Car Co.
Armour & Co.
Austell Refrigerator Car Co.
Anglo-American Produce Co.
American Cotton Oil Co.
American Tank Line.
Armour Cudahy Refrigerator Line.
Armour Refrigerator Transportation Co.
Ames Coal Transportation Co.
Barrett & Barrett.
Burton Stock Car Co.
Canada Pacific Despatch.
Crocker Chair Co.
Chicago Refrigerator Car Co.
Cupples, W. W. & Co.
California Fruit Transportation Co.
Canada Cattle Car Co.
Case, J. I. & Co.
Erie Despatch.
Ellsworth, J. W. & Co.
Fairbank, N. K. & Co.
Goodell Refrigerator Car Co.
Havens, C. H. & Co.
Hammond Refrigerator Line.
Hicks Stock Car Co.
Hutchinson Package Co.
Jenkins Poultry Car Co.
Keystone Palace Stock Car Co.

STATE OF ILLINOIS.

OF ILLINOIS, }
COUNTY OF COOK. } ss.

County of Cook.

We, the undersigned, M. Hughitt, President, and M. M. Kirkman, Treasurer, of the St. Louis City & Pacific Railroad Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

M. HUGHITT.

M. HUGHITT, *President*

M. M. KIRKMAN,
Treasurer.

Subscribed and sworn to before me this 31st day of October, 1900.
JOSEPH

JOSEPH B. REDFIELD,
Notary Public.

ANNUAL REPORT

OF THE

TABOR & NORTHERN RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
 Page 7. Give the names of your attorneys in Iowa.
 Superintendents for Iowa.
 Division superintendents for Iowa.
 Page 11. Total mileage operated in Iowa.
 Page 13. Total mileage in Iowa.
 Page 17. 1—Amount of stock issued for dividends on earnings.
 2—Amount of stock per mile of road.
 3—Amount of stock representing road in Iowa.
 4—Amount of stock held in Iowa.
 Page 19. Amount of funded debt representing road in Iowa.
 Page 27. Grand total for Iowa.
 Page 33. Taxes paid in Iowa.
 Page 43. 1—Operating expenses per mile of road.
 2—Operating expenses per train mile.
 3—Proportion of operating expenses and taxes for Iowa.
 4—Percentage of expenses to earnings.
 5—Net earnings per train mile.
 6—Percentage of earnings to stock and debt.
 7—Percentage of earnings to cost of road and equipment.
 8—Surplus at the commencement of the year.
 9—Surplus at the close of the year.
 10—Amount of its own stock owned by the company.
 Page 45. Fencing in Iowa.
 1—How many miles of fencing on your road in Iowa?
 2—How many miles of unfenced road in Iowa?
 3—What is the average cost per mile of fencing?
 4—What is the total cost of the same?
 5—How many miles of new fencing built during the year?

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names of and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890.

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890:

East bound, number of tons
 West bound, number of tons

Total tons

Tonnage crossing Missouri river bridge at for the year ending June 30, 1890:

East bound, number of tons
 West bound, number of tons

Total tons

Page 69. Under heading "State or Territory" insert Iowa.
 Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.
 Under "Conduits," insert farm crossings, "under,"

LANDS—CONGRESSIONAL GRANTS.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
 2—State the number of acres yet to enure to your company from congressional grants.
 3—State the average price at which these lands have been sold or contracted by the company.
 4—State the number of acres sold.
 5—State the amount received from sales.
 6—State the amount unpaid on outstanding contracts.
 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
 8—State the amount expended in sale and management of lands.
 9—State the amount of taxes paid on lands.
 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
 11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business.
- Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?
 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.
 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

No answers were received to the above list of questions.

HISTORY.

Name of common carrier making this report:
 Tabor & Northern Railway Company.

Date of organization:
 November 3, 1887.

Under laws of what government, State or Territory organized? If more than one, name all; give reference to each statute and all amendments thereof.
 State of Iowa.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same:
 One only and original company.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
P. B. Clark.....	Tabor, Iowa.....	Last Saturday of Sept., 1891.
Thos. McClelland.....	Tabor, Iowa.....	Last Saturday of Sept., 1892.
Wm. M. Brooks.....	Tabor, Iowa.....	Last Saturday of Sept., 1893.
A. S. Prooty.....	Tabor, Iowa.....	Last Saturday of Sept., 1894.
A. T. West.....	Tabor, Iowa.....	Last Saturday of Sept., 1895.
J. E. Todd.....	Tabor, Iowa.....	Last Saturday of Sept., 1896.

Total number of stockholders at date of last election:

One hundred and two.

Date of last meeting of stockholders for election of directors:

September 28, 1889.

Give post-office address of general and operating office:

Tabor, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the Board.....	Thos. McClelland.....	Tabor, Iowa.
President.....	Thos. McClelland.....	Tabor, Iowa.
Vice-President.....	Wm. M. Brooks.....	Tabor, Iowa.
Secretary.....	A. T. West.....	Tabor, Iowa.
Treasurer.....	J. E. Todd.....	Tabor, Iowa.
Auditor.....	J. C. Tipple.....	Tabor, Iowa.
General Manager.....	Thos. McClelland.....	Tabor, Iowa.
General Passenger Agent.....	J. C. Tipple.....	Tabor, Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of road named.
	FROM—	TO—		
Tabor & Northern.....	Tabor, Iowa.....	Malvern, Iowa.....	8.79	8.79
Total mileage operated.....			8.79	

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	Rate.	Amount.
CAPITAL STOCK—							
Common.....	2,400 \$	50.00 \$	120,000.00 \$	95,000.00			
Total.....	2,400 \$	50.00 \$	120,000.00 \$	95,000.00			

MANNER OF PAYMENT FOR CAPITAL STOCK.	No. of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized.	REMARKS.
ISSUED FOR CASH—					
Common.....	195 \$	9,750.00	222 \$	11,100.00	
ISSUED FOR CONSTRUCTION—					
Common.....	305	15,250.00	317	15,850.00	
Total.....	500 \$	25,000.00	539 \$	26,950.00	

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of author-ized issue.	Amount issued.	Amount outstand-ing.	Cash realized on amount issued.	Date.	INTEREST.		
	Date of is-sue.	When due.						When pay-able.	Amount ac-crued dur-ing year.	Amount paid dur-ing year.
Mortgage bonds secured by mortgage in same way as bonds issued.....	Jan. 1, 1890	Jan. 1, 1900	40,000.00 \$	20,300.00 \$	20,300.00 \$	15,300.00 \$	6 Semi-annually	Annually	2,677.00	964.00
Grand total.....									2,677.00	964.00

EQUIPMENT TRUST OBLIGATIONS.

SERIES OR OTHER DESIGNATION.	Date of issue.	Term.	Number of payments.	EQUIPMENT COVERED.	REMARKS.
	Jan. 1, 1890	.....	One locomotive.....		We have engaged to pay \$2,500 for locomotive at \$50 per month until principal and interest on principal at 10 per cent shall be paid.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount out-standing.	Amount accrued during year.	INTEREST.
Mortgage bonds.....	20,300.00 \$	20,300.00 \$		

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Bills receivable.....	\$ 543.37
Due from solvent companies and individuals.....	1,657.50
Due from Tabor town tax (estimated).....	4,500.00
Due from Malvern town tax (estimated).....	1,100.00
Total.....	\$ 7,800.87

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Loans and bills payable.....	\$ 27,361.27
Audited vouchers and accounts.....	2,546.02
Wages and salaries.....	100.00
Matured interest coupons unpaid (including coupons due July 1).....	300.00
Rentals due July 1.....	80.00
Miscellaneous.....	131.86
Total.....	\$ 30,539.05

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 3,058.47
Less operating expenses.....	4,546.43
Deficit.....	\$ 1,487.96

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of re-payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 1,268.65		
Total passenger revenue.....			\$ 1,268.65
Mail.....			147.91
Express.....			80.08
Total passenger earnings.....			\$ 1,505.64
FREIGHT—			
Freight revenue.....	\$ 1,552.83		
Total freight revenue.....			1,552.83
Total freight earnings.....			\$ 1,552.83
Total passenger and freight earnings.....			\$ 3,058.47
Total gross earnings from operation, Iowa.....			\$ 3,058.47

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
	To railroads.	To other properties.	Miles.	Amount.	
Capital stock.....			8.79	2,000.30	
Bonds.....			8.79	4,856.80	
Equipment trust obligations.....			8.79	284.41	
Total.....				\$ 8,291.51	
COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.					
ITEM.	EXPENDITURES DURING YEAR.			Cost per mile.	
	Included in operating expenses.	Charged to income account as permanent improvements.	Charged to construction of equipment.*	1889.	1890.
* Total construction.....				Total cost to June 30.	Total cost to June 30.
EQUIPMENT—					
Locomotives.....					
Passenger cars.....					
Sleeping, parlor and dining cars.....					
Baggage, express and postal cars.....					
Combination cars.....					
Freight cars.....					
Other cars of all classes.....					
Total cost construction, equipment, etc.....					

* Little or nothing done at this date.

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Other expenses, wages of section men.....			\$ 1,139.90
Total			\$ 1,139.90
CONDUCTING TRANSPORTATION—			
Wages of enginemen, firemen, and round-housemen.....			1,230.75
Fuel for locomotives.....			622.50
Wages of other trainmen.....			450.00
Other expenses.....			529.33
Total			\$ 2,833.18
GENERAL EXPENSES—			
Rentals not otherwise provided for, car and locomotive.....			500.00
Stationery and printing.....			20.00
Other general expenses.....			53.35
Total			\$ 573.35
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....			1,139.90
Conducting transportation.....			2,833.18
General expenses.....			573.35
Grand total.....			\$ 4,546.43
Percentage of expenses to earnings—entire line.....			148.65
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures.....			\$ 1,139.90
Conducting transportation.....			2,833.18
General expenses.....			573.35
Total			\$ 4,546.43
Percentage of expenses to earnings—Iowa.....			148.65

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road.....	\$	70,104.00	\$	
Cost of equipment.....		2,500.00		
LANDS OWNED—				
S. W. ¼ of S. W. ¼ of Sec. 34, Tp. 71-42.....		200.00		
Cash and current assets.....		7,800.87		
Grand total.....	\$	80,604.87	\$	

* No road at this time.

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Capital stock.....	\$	25,000.00		
Funded debt.....		20,300.00		
Current liabilities.....		30,520.05		
Accrued interest on debt not yet payable.....	Already included.	1,487.00		
Profit and loss.....				
Grand total.....	\$	79,108.01		

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.			Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—	Miles.				
First class bonds.....	Tabor.....	Malvern.....	8.79	2,288.07			
Notes secured in similar way.....	Tabor.....	Malvern.....	8.79	3,112.77			

EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
Enginemen.....	1	720.00	2.00
Firemen.....	1	290.00	1.35
Conductors.....	1	450.00	1.43
Section foremen.....	2	420.00	1.33
Other trackmen.....	2	719.00	1.15
Night-watch and tankman.....	1	120.75	1.15
Total (including general officers)—Iowa.....		\$ 2,820.05	\$ 8.63
DISTRIBUTION OF ABOVE:			
Maintenance of way and structures.....		\$ 1,139.90	
Maintenance of equipment.....		120.75	
Conducting transportation.....		1,560.00	
Total (including general officers)—Iowa.....		\$ 2,820.05	

PASSENGER AND FREIGHT AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue	3,728	
Number of passengers carried one mile	32,769	
Average distance carried, miles	8.79	
Total passenger revenue		\$ 1,268.65
Average amount received from each passenger .....		.34.03
Average receipts per passenger per mile .....		.03.871
Passenger earnings per mile of road		144.32.878

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue	1,621	
Number of tons carried one mile	14,248	
Average distance haul of one ton, miles	8.79	
Total freight revenue		\$ 1,552.83
Average amount received for each ton of freight .....		.05.794
Average receipts per ton per mile .....		.10.898
Freight earnings per mile of road		176.05.871

PASSENGER AND FREIGHT:

Passenger and freight revenue		\$ 2,821.48
Passenger and freight revenue per mile of road		320.98.748
Passenger and freight earnings		3,058.47
Passenger and freight earnings per mile of road		347.94.880
Gross earnings from operation		3,058.47
Gross earnings from operation per mile of road		347.94.880
Expenses		4,546.43
Expenses per mile of road		517.22.753

TRAIN MILEAGE:

Miles run by mixed trains	8,064
Total mileage trains earning revenue	8,064
Grand total train mileage	8,064
Mileage of loaded freight cars—north or east	879
Mileage of loaded freight cars—south or west	513
Mileage of empty freight cars—north or east	468
Mileage of empty freight cars—south or west	828

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight origina- tion on this road, whole tons.	Freight received from connect- ing roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Fruit and vegetables	15		15	.93
PRODUCTS OF ANIMALS—				
Live stock	847	62	899	55.38
PRODUCTS OF FOREST—				
Lumber		366	366	20.73
Cord wood	15		15	.93
MANUFACTURES—				
Cement, brick and lime		12	12	.74
Household goods and furniture	39	10	30	1.87
Salt		45	45	2.81
MERCHANDISE	15	216	231	14.26
MISCELLANEOUS—				
Other commodities not mentioned above		38	38	2.35
Total tonnage—Iowa	913	709	1,621	100

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUP- LER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger		1	1	Alt.		
Freight						
Switching						
Total		1				
CARS IN PASSENGER SERVICE—						
Combination passenger cars		1			1	Janney.
Total		1				

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal— bituminous.	Cords of wood— soft.	Total fuel con- sumed—tons.	Miles run.	Average lbs. consumed per mile.
Passenger	250	6	250	8,064	62
Freight					
Total	250	6	250	8,064	62
Average cost at distributing point	\$ 2.43	\$ 2.50			

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EM- PLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling	1							1
Total	1							1

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.				ALIGNMENT.			PROFILE.									
FROM—	TO—	MILES.		Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Length of level line—miles.	Ascending grades.			Descending grades.					
								Number.	Sum of ascents—feet.	Aggregate length of ascending grades—miles.	Number.	Sum of descents—feet.	Aggregate length of descending grades—miles.			
Tabor.....	Malvern.....	8.79		26	3.62	5.17	.68	9	216	2.88	9	465	5.23			

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.	Total.
BRIDGES—					
Iron.....	1			221	
Wooden.....	10		240	1900	
Total.....	11				1,181

OVERHEAD HIGHWAY CROSSINGS—

Bridges.....	1
Height of lowest above surface of rail, feet.....	22

GAUGE OF TRACK—

Four feet, eight and one half inches; 8.79 miles.

[The foregoing report should not be taken as a fair showing for the road in all respects, as it represents the first six months of the road's existence. During much of this time it has been difficult to separate between constructing and operating expenses, and the earnings of the road for the first three months were comparatively small.]

STATE OF IOWA.
COUNTY OF FREMONT, } ss.

We, the undersigned, Thos. McClelland, President, and J. C. Tipple, Auditor, of the Tabor & Northern Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

THOS. MCCLELLAND,
President.

J. C. TIPPLE,
Auditor.

Subscribed and sworn to before me this 31st day of December, 1890.

E. W. BROOKS,
Notary Public.

[SEAL.]

ANNUAL REPORT

OF THE

UNION PACIFIC RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1890.

1. Cost of Missouri River bridge and approaches?
Ans. \$3,732,699.43.
2. Gross earnings of the bridge?
Ans. See answer to question 25.
3. Net earnings of the bridge?
Ans. See answer to question 25.
4. Number of tons of freight moved east over the bridge?
Ans. 578,531.
5. Number of tons of freight moved west over the bridge?
Ans. 685,812.
6. Number of cars moved east over the bridge?
Ans. Passenger, 42,679; freight, 100,246.
7. Number of cars moved west over the bridge?
Ans. Passenger, 42,679; freight, 101,915.
8. Charge per ton for hauling over bridge?
Ans. Local bridge rates shown by enclosed tariff No. 521 and supplements thereto.
9. Cost per ton for hauling over bridge?
Ans. Expenses of freight and passenger service in Iowa not kept separate.
10. Cost of operating bridge?
Ans. See answer to question 25.
11. Cost of maintenance of bridge?
Ans. See answer to question 25.
12. Number of passengers carried east over the bridge?
Ans. 136,407.
13. Number of passengers carried west over the bridge?
Ans. 145,622.

14. Charge for carrying each passenger?
Ans. 25 cents.
15. Number of acres of land owned at Council Bluffs?
Ans. 259.77.
16. Present cash value of the same?
Ans. \$133,761.50.
17. Number of acres of land in Council Bluffs used by your company for railroad purposes?
Ans. 259.77.
18. Number of miles of main road in Iowa?
Ans. Main line, 2.36; branch, 1.76; total, 4.12 miles. Double track main line, 1.53; double track branch, .81; total double track, 2.34 miles.
19. Number of miles of sidings in Iowa?
Ans. 23.15 miles.
20. Cost of siding?
Ans. Estimated at \$125,750.00.
21. Cost of buildings, depots, hotels, warehouses, sheds, elevators and stock yards in Iowa?
Ans. Estimated cost of Broadway passenger and freight depots.....\$ 15,000
Transfer passenger depot and hotel..... 120,000
Transfer freight depot..... 10,000
Sheds and platforms..... 28,500
Roundhouse, turntable, etc..... 84,000
Other buildings and structures..... 23,400
Total.....\$290,900
22. Amount of bonds representing bridge, track, lands and buildings?
Ans. Representing bridge only, \$1,621,000.
23. The amount of stock representing bridge and property in Iowa?
Ans. No stock issued on account of the bridge and property in Iowa.
24. The amount of rent received from other companies (railway and express) for use of track, buildings, land, etc.?
Ans. \$29,100.
25. Any other information that would be of value in determining the cost, business and income of the bridge and Iowa properties?
Ans. The Missouri River bridge is operated as a part of the Union division of the Union Pacific Railway. The earnings and expenses of the bridge are not kept separate, therefore, it is impossible for the company to furnish the information called for in the particular form in which it is requested. The earnings and expenses of the company's road between Council Bluffs and Omaha, representing the unsubsidized portion of the Union division are, however, prepared for the use of the United States Commissioner of Railroads. The figures, covering 4.12 miles of line in Iowa and .86 mile in Nebraska, are as follows:
Gross earnings.....\$578,257.12
Operating expenses, taxes excluded..... 229,058.80
Surplus (taxes, interest and sinking fund not deducted).....\$349,198.32
Estimated taxes in Iowa based on 1888 assessment..... 32,000.00
\$329,198.32
The net expenditure during the year for renewal or reconstruction of the Omaha bridge was \$19,144.14. This added to the cost of the bridge as reported June 30, 1889, viz.: \$3,713,558.29, gives \$3,732,699.43, the amount reported in answer to question No. 1.

ERASTUS YOUNG,
Auditor.

No. 521. (Supersedes all previous rates.)

UNION PACIFIC RAILWAY.
GENERAL FREIGHT DEPARTMENT.
OMAHA, April 5, 1887.

Special tariff between Omaha and Council Bluffs.

CAR-LOAD FREIGHT.

Beef, pork, etc., per 100 pounds (product of pork and beef packers).....	3	.03
Brick, minimum, 30,000 pounds, per 100 pounds.....		.02
Bran, per 100 pounds.....		.03
Cinders, per 100 pounds.....		.03
Coal (hard), coke, per 100 pounds.....		.03
Coal (soft), minimum 30,000 pounds, per 100 pounds.....		.02
Flaxseed, flour, fence posts, per 100 pounds.....		.03
Hay, per 100 pounds.....		.03
Hoop poles, per 100 pounds.....		.03
Grain, per 100 pounds.....		.03
Ice, per 100 pounds.....		.03
Lumber (common) per 100 pounds.....		.03
Lath, shingles, lime, per 100 pounds.....		.03
Meal, per 100 pound.....		.03
Oil, in barrels or tanks, per 100 pounds.....		.03
Oil tanks, returned empty which have been billed locally, when filled.....	Free.	
Potatoes, piling, pig iron, per 100 pounds.....		.03
Sawdust, per 100 pounds.....		.03
Sand, per car.....		4.00
Stone (rough) scrap iron, per 100 pounds.....		.03
Telegraph poles, per 100 pounds.....		.03
Wood (fuel) per 100 pounds.....		.02
Locomotives with tenders, on their own wheels, each.....	20.00	
New, empty passenger, baggage and express cars.....	10.00	
New empty box or flat cars.....	5.00	
Horses, mules, cattle, hogs or sheep in single deck cars, per car load.....	6.00	

All other freight, 5 cents per hundred pounds. Freight for which estimated weight is provided in the Western Classification will be billed at such estimated weight.

The rates herein named will be in effect from date until the adoption of a new tariff.

H. A. JOHNSON,
Assistant General Freight Agent.

J. A. MUNROE
General Freight Agent.

THOMAS L. KIMBALL,
General Traffic Manager.

P. P. SHELBY,
Assistant General Traffic Manager.

UNION PACIFIC SYSTEM,
MISSOURI RIVER DIV., GEN. FREIGHT DEPT.,
OMAHA, March 12, 1890.

SUPPLEMENT No. 5 (Re-issue of Supplements 1, 2, 3 and 4) TO BRIDGE TARIFF, No. 521.

Make following additions to above named tariff, effective April 27, 1887: Rubble stone, carloads, \$4.00 per car; effective May 27, 1889, ties, carloads, 3 cents per 100 lbs.; from Omaha to Council Bluffs, effective May 7, 1889, plaster and stucco, carloads, 3 cents per 100 lbs.; from Omaha to Broadway, effective May 17, 1888, cement, carloads, maximum 30,000 lbs., \$5.00 per car.

C. S. MELLENS,
Gen. Traffic Manager.
Mailed I. S. C. C., 3-12-1890.

J. A. MUNROE,
Asst. Gen. Traffic Manager.

J. S. TERRETS,
Gen. Freight Agt.

UNION PACIFIC SYSTEM,
MISSOURI RIVER DIV., GEN. FREIGHT DEPT.,
OMAHA, March 20, 1890.

SUPPLEMENT No. 8 (Supersedes Supplement No. 7) TO BRIDGE TARIFF No. 521.

From Council Bluffs, Iowa, to Union Pacific Tracks, Omaha, Neb., on tar. carloads, 2½ cents per 100 lbs., taking effect March 21, 1890; on loc. carloads, \$5.00 per car, taking effect March 20, 1890.

C. S. MELLENS,
Gen. Traffic Manager.
Mailed I. S. C. C., 3-25-1890.

J. A. MUNROE,
Asst. Gen. Traffic Manager.

J. S. TERRETS,
Gen. Freight Agt.

UNION PACIFIC SYSTEM,
MISSOURI RIVER DIV., GEN. FREIGHT DEPT.,
OMAHA, April 12, 1890.

SUPPLEMENT No. 9 TO BRIDGE TARIFF No. 521.

From Council Bluffs, Iowa, to Union Pacific tracks, Omaha, Neb.: On cord wood, carloads (maximum weight, 30,000 lbs.), \$5.00 per car, taking effect April 18, 1890.

C. S. MELLENS,
Gen. Traffic Manager.
Mailed I. S. C. C., 4-12-1890.

J. A. MUNROE,
Asst. Gen. Traffic Manager.

J. S. TERRETS,
Gen. Freight Agt.

UNION PACIFIC SYSTEM,
MISSOURI RIVER DIV., GEN. FREIGHT DEPT.,
OMAHA, April 20, 1890.

SUPPLEMENT No. 10 TO BRIDGE TARIFF No. 521.

Between Omaha, Neb., and Council Bluffs, Iowa: On grain, carloads, 2 cents per 100 lbs. (Union Pacific tracks), taking effect May 2, 1890.

C. S. MELLENS,
Gen. Traffic Manager.
Mailed I. S. C. C., 4-26-1890.

J. A. MUNROE,
Asst. Gen. Traffic Manager.

J. S. TERRETS,
Gen. Freight Agt.

ANNUAL REPORT

OF THE

WABASH RAILROAD COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa. Not known.
- Page 7. Give the names of your attorneys in Iowa. Cummins & Wright, Des Moines, Iowa; S. S. Caruthers, Bloomfield, Iowa.
Superintendents for Iowa. H. L. Magee, General Superintendent entire line, including Iowa; T. H. McGuigan, Superintendent Western Division, including lines in Iowa.
Division superintendents for Iowa.
- Page 11. Total mileage operated in Iowa. 124.6 miles.
- Page 13. Total mileage in Iowa. 124.6 miles.
- Page 17. 1—Amount of stock issued for dividends on earnings. None.
2—Amount of stock per mile of road. \$33,661.31.
3—Amount of stock representing road in Iowa. \$1,454,168.59.
4—Amount of stock held in Iowa. Not known.
- Page 19. Amount of funded debt representing road in Iowa. \$322,000.
- Page 27. Grand total for Iowa. 124.6 miles.
- Page 33. Taxes paid in Iowa, 1889, \$8,281.94.
- Page 45. 1—Operating expenses per mile of road. \$5,632.11.
2—Operating expenses per train mile—freight, 94.7 cents; passenger, 62.99 cents.
3—Proportion of operating expenses and taxes for Iowa. \$295,052.60.
4—Percentage of expenses to earnings. 150.58.
5—Net earnings per train mile—freight, 33 cents; passenger, 25.5 cents.
6—Percentage of earnings to stock and debt. 10.3 per cent.
7—Percentage of earnings to cost of road and equipment. 10.3 per cent.
8—Surplus at the commencement of the year. None.
9—Surplus at the close of the year. Entire line, \$237,791.50.
10—Amount of its own stock owned by the company. None.

Page 45. Fencing in Iowa.

- 1—How many miles of fencing on your road in Iowa? 98.
2—How many miles of unfenced road in Iowa? 123.4.
3—What is the average cost per mile of fencing? \$125.
4—What is the total cost of the same? \$13,230.
5—How many miles of new fencing built during the year? 10.4.

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots. 15 tons.

2—Average number of tons in cars when in less than car lots. 8 tons.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight. 196 tons.

4—Give the names and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890:

- a—Total receipts for freight forwarded to points outside the State.
b—Total receipts for freight received from points outside the State.
c—Total receipts for freight forwarded to points within the State.
d—Total receipts for freight received from points within the State.

STATIONS.	A. Forwarded to stations out- side of Iowa. Revenue.	C. Tons forwarded to stations in Iowa. Revenue.	B. Received from stations out- side of Iowa. Revenue.	D. Received from stations in Iowa. Revenue.
Coatsville.....	\$ 670.08	714	\$ 1,286.53	\$ 463.12
Moulton.....	2,967.79	1,033	1,935.77	1,577.51
West Grove.....	827.33	403	841.81	230.02
C. B. & K. C. Junction.....				
Bloomfield.....	1,399.77	1,484	2,632.51	3,241.56
Belknap.....	5,986.62	1,002	1,095.20	2,391.63
Carbon.....		82	98.43	.68
Sickles.....				
Ottumwa.....	45,271.89	1,079	2,032.16	26,322.15
Givin.....	45,281.80	226	367.29	42,411.17
Harvey.....	1.30	164	183.18	7.92
Howell.....	186.11	351	302.06	6.55
Elfield.....	1,420.28	1,844	1,488.24	38.98
Cordova.....	413.21	13,087	4,340.91	104.36
Dunreath.....	3,174.41	4,094	3,346.74	58.01
Percy.....	4,516.63	24,237	9,096.18	179.28
Runnells.....	439.69	1,119	1,111.53	13.41
Tamworth.....		2,737	924.45	11.42
Hastie.....				
E. Des Moines.....				
Des Moines.....	59,618.43	1,782	3,090.12	84,028.04
Total.....	\$ 173,975.93	55,575	\$ 35,136.54	\$ 171,034.01

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

STATIONS.	E.	G.	F.	H.
	To stations out- side of Iowa.	To stations in Iowa.	From stations outside of Iowa.	From stations in Iowa.
Omaha	1,896.90	427.50	1,896.90	392.20
Moniteau	1,351.13	1,351.13	1,351.13	1,766.80
West Grove	257.81	461.48	257.81	270.62
Bloomfield	2,780.87	5,616.96	2,780.87	3,107.81
Belknap	778.48	1,168.04	778.48	810.79
Carbon		25.39	25.39	48.07
Sickles		54		4.32
Ottumwa	10,472.51	3,656.06	14,128.57	5,318.15
Givin	12,446.73	916.17	13,362.90	639.47
Beacon		3.60		36.19
Knoxville Junction	5.87	8.25	4.10	24.09
Olivet		4.05		34.09
Harvey	77.08	194.95	49.74	210.83
Albia			44.24	
Howell	5.22	53.33	17.10	71.18
Elfield	59.82	148.25	20.40	63.59
Cardova	51.85	379.02	9.33	137.01
Dunreath	47.50	665.82	36.19	344.67
Percy	74.67	847.38	20.24	373.24
Runnells	46.00	1,037.32	38.97	872.44
Tamworth	8.67	622.51		280.07
Hastie		90.14	4.89	249.70
East Des Moines	415.18	1,619.28	135.00	303.33
Des Moines	18,358.94	2,761.46	16,398.27	7,080.23
Total	\$ 54,777.70	\$ 22,366.89	\$ 55,376.76	\$ 22,399.89

- 5—Total amount received for local freight. \$35,136.54.
6—Total amount received for through freight. \$171,034.91.
7—Number of tons of local freight carried. 55,575 tons.
8—Total amount received from freight originating in Iowa and passing outside the State. \$172,675.93.
9—Total amount received from freight originating outside the State and destined to points in Iowa. \$171,034.91.
10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line? 96.38 per cent.
11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State? 20.4 per cent.
12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State 20.5 per cent.
13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State? None.
14—What per cent of freight received at each station on your road is local and what per cent interstate? 20 per cent local; 80 per cent interstate.
15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State? None.
16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State? 20 per cent.
17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State? 30 per cent.
18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State or to points on other lines? None.
19—Give the amount in tons and kind of freight furnished by each branch line to your main line. No branch lines in Iowa.

- Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890:
East bound, number of tons
West bound, number of tons
Total tons. None.
Tonnage crossing the Missouri river bridge at for the year ending June 30, 1890:
East bound, number of tons
West bound, number of tons
Total tons.
Page 69. Under heading "State or Territory" insert Iowa.
Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings. Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants. None.
2—State the number of acres yet to be made to your company from congressional grants.
3—State the average price at which these lands have been sold or contracted by the company.
4—State the number of acres sold.
5—State the amount received from sales.
6—State the amount unpaid on outstanding contracts.
7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
8—State the amount expended in sale and management of lands.
9—State the amount of taxes paid on lands.
10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business.
Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt? See statement of lines covered by the first and debenture mortgages of the Wabash Railroad Company.
2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs. Terminal facilities at Ottumwa and Des Moines. C. B. & Q. R. R. at Ottumwa, Des Moines Union Railway Company at Des Moines.
3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
Central Traffic Association.
Western Freight Association—Southwestern Division.
Western Freight Association—Western & Northwestern Division.
Western Railway Weighing Association & Inspection Bureau.
St. Louis Freight Committee, Bureau for weighing and inspection of freight.
Western Passenger Association.
Chicago & Ohio River Traffic Association.
Chicago & St. Louis Traffic Association.
Illinois State Freight Traffic Association.
St. Louis Coal Traffic Association.
Inter-state Commerce Railway Association.
The Western Classification Committee.

4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

Canada Southern Line.
Commercial Express Line.
Erie Despatch.
Great Eastern Fast Freight Line.
Hoosac Tunnel Line.
Inter-state Despatch Line.
Lackawanna Line.
Lehigh & Wabash Despatch Line.
Merchants Despatch Transportation Company.
National Despatch Fast Freight Line.
Nickel Plate Line.
Ontario Despatch Line.
Red Line Transit Company.
Rome, Watertown & Ogdensburg Fast Freight Line.
Traders Despatch.
West Shore Line.
Wabash & Lackawanna Despatch.

HISTORY.

Name of common carrier making this report:
The Wabash Railroad Company.

Date of organization:
August 1st, 1889.

Under laws of what Government, State or Territory organized? If more than one name all. Give reference to each statute and all amendments thereof:
Michigan, Ohio, Indiana, Illinois and Missouri.

If a consolidated company name all the constituent companies. Give reference to charters of each, and all amendments of same:

Detroit & State Line Wabash Railroad Company, a corporation of Michigan.
Toledo Western Railroad Company, a corporation of Ohio.
Wabash Eastern Railway Company of Indiana, a corporation of Indiana.
Wabash Eastern Railway Company of Illinois, a corporation of Illinois.
Wabash Western Railway Company, a corporation of Missouri.

Date and authority for each consolidation:
July 29th, 1889.

If a reorganized company, give name of original corporation, and refer to laws under which it was organized:
Wabash, St. Louis & Pacific Railway Company. Consolidated under the laws of the States above named.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
James F. Joy	Detroit, Michigan	September 9, 1890.
Thos. H. Hubbard	New York	
Edgar T. Welles	New York	
John T. Terry	New York	
Geo. J. Gould	New York	
Jas. F. How	St. Louis, Mo.	
Chas. M. Hays	St. Louis, Mo.	
Henry K. Mollarg	New York	
Russell Sage	New York	
Sidney Dillon	New York	
S. C. Reynolds	Toledo, Ohio	
Cyrus J. Lawrence	New York	
O. D. Ashley	New York	

Date of last meeting of stockholders for election of directors:
August 1, 1889.

Give post-office address of general and operating office:
St. Louis, Missouri.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
Chairman of the Board	O. D. Ashley	New York.
President	O. D. Ashley	New York.
Vice-President	Edgar T. Welles	New York.
Vice-President	James F. How	St. Louis, Mo.
Secretary	J. C. Ottens	New York.
Treasurer	P. L. O'Leary	St. Louis, Mo.
General Solicitor	W. H. Blodgett	St. Louis, Mo.
Auditor	D. B. Howard	St. Louis, Mo.
Assistant Auditor	E. B. Pryor	St. Louis, Mo.
General Manager	C. M. Hays	St. Louis, Mo.
Chief Engineer	W. S. Lincoln	St. Louis, Mo.
General Superintendent	H. L. Magee	St. Louis, Mo.
Division Superintendent	E. A. Gould	Peru, Ind.
Division Superintendent	J. S. Goodrich	Chicago, Ill.
Division Superintendent	F. H. McGuigan	Kansas City, Mo.
Superintendent of Telegraph	G. C. Kinsman	Decatur, Ill.
Traffic Manager—freight	M. Knight	St. Louis, Mo.
General Freight Agent	S. B. Knight	St. Louis, Mo.
Ass't General Freight Agent	J. D. Lund	St. Louis, Mo.
General Passenger Agent	F. Chandler	St. Louis, Mo.
Ass't General Passenger Agent	C. S. Crane	St. Louis, Mo.
General Ticket Agent	F. Chandler	St. Louis, Mo.
Ass't General Ticket Agent	C. S. Crane	St. Louis, Mo.
General Baggage Agent	S. B. Overholt	St. Louis, Mo.
Superintendent for Iowa	F. H. McGuigan	Kansas City, Mo.

PROPERTY OPERATED—ENTIRE LINE.

RECAPITULATION OF LINES OPERATED BY THE WABASH RAILROAD COMPANY.

DESCRIPTION OF LINES.		Owned.	Leased.	Operated under joint track- age arrange- ments.	Belonging to the purchas- ing commit- tee.	Total.
Lines East of the Mississippi River—						
Toledo.....	To East Hannibal.....	462.3				462.3
Bluffs.....	Camp Point.....	39.4				39.4
Camp Point.....	Quincy.....			21.8		21.8
Clayton.....	Elvaston.....	34.5				34.5
Elvaston.....	Hamilton.....			6.5		6.5
Maysville.....	Pittsfield.....		6.1			6.1
Attica.....	Covington.....				14.8	14.8
Sidney.....	Champaign.....				11.7	11.7
Decatur.....	East St. Louis.....	110.2				110.2
Edwardsville.....	Edwardsville Crossing.....	8.5				8.5
Chicago.....	Auburn Junction.....			8.0		8.0
Auburn Junction.....	Effingham.....	205.4				205.4
Shumway.....	Altamont.....	10.3				10.3
Forrest.....	Fairbury.....			5.5		5.5
Fairbury.....	Streator.....	31.5				31.5
Detroit.....	Delrey.....		3.5			3.5
Delrey.....	Butler.....	110.2				110.2
Butler.....	Logansport.....			93.2		93.2
Logansport.....	Clymers.....			6.2		6.2
Laketon Junction.....	State Line.....			103.3		103.3
State Line.....	Auburn Junction.....			11.8		11.8
Total lines east.....		1,012.3	102.8	163.1	26.8	1,304.7
Lines West of the Mississippi River—						
St. Louis, Union Depot.....	To Tayon Avenue.....			0.5		0.5
St. Louis, Tayon Avenue.....	Harlem.....	274.8				274.8
Harlem.....	Kansas City.....			1.5		1.5
St. Louis, Vine Street.....	Carr Street.....			0.4		0.4
St. Louis, Carr Street.....	Ferguson.....	10.7				10.7
Moberly.....	Ottumwa.....	130.9				130.9
Ottumwa.....	Harvey.....			38.6		38.6
Harvey.....	Des Moines.....				43.4	43.4
Branswick.....	Chillicothe.....			38.3		38.3
Chillicothe.....	Pattonsburg.....			41.4		41.4
Centralia.....	Columbia.....			21.7		21.7
Salisbury.....	Glasgow.....			14.7		14.7
Total lines west.....		431.1	101.4	49.4	43.4	616.3
Total all lines.....		1,443.4	204.2	203.5	69.9	1,921.0

NOTE—In addition to the above joint trackage arrangements, this company has an arrangement with the Missouri, Kansas & Texas Railroad whereby it runs its passenger trains over the track of the Missouri, Kansas & Texas R. R. between Hannibal and Moberly, a distance of 79 miles.

*The line from Albia to Harvey, 23.4 miles, is not now being operated and the mileage is not included above. This is a part of the Des Moines & St. Louis Railroad, and belongs to the Purchasing Committee.

STATEMENT SHOWING MILES OF ROAD OPERATED IN EACH STATE.

DESCRIPTION OF LINES.		Michigan.	Ohio.	Indiana.	Illinois.	Missouri.	Iowa.	Total.
Lines East of the Mississippi River—								
Toledo.....	To East Hannibal.....		75.7	196.8	210.8			462.3
Bluffs.....	Camp Point.....				39.4			39.4
Camp Point.....	Quincy.....				21.8			21.8
Clayton.....	Elvaston.....				34.5			34.5
Elvaston.....	Hamilton.....				6.5			6.5
Maysville.....	Pittsfield.....				6.1			6.1
Attica.....	Covington.....				14.8			14.8
Sidney.....	Champaign.....				11.7			11.7
Decatur.....	East St. Louis.....				110.2			110.2
Edwardsville.....	Edwardsville Crossing.....				8.5			8.5
Chicago.....	Auburn Junction.....				8.0			8.0
Auburn Junction.....	Effingham.....				205.4			205.4
Shumway.....	Altamont.....				10.3			10.3
Forrest.....	Fairbury.....				5.5			5.5
Fairbury.....	Streator.....				31.5			31.5
Detroit.....	Delrey.....	3.5						3.5
Lines West of the Mississippi River—								
St. Louis, Union Depot.....	To Tayon Avenue.....				0.5			0.5
St. Louis, Tayon Avenue.....	Harlem.....				274.8			274.8
Harlem.....	Kansas City.....				1.5			1.5
St. Louis, Vine Street.....	Carr Street.....				0.4			0.4
St. Louis, Carr Street.....	Ferguson.....				10.7			10.7
Moberly.....	Ottumwa.....				130.9			130.9
Ottumwa.....	Harvey.....				38.6			38.6
Harvey.....	Des Moines.....					43.4		43.4
Branswick.....	Chillicothe.....				38.3			38.3
Chillicothe.....	Pattonsburg.....				41.4			41.4
Centralia.....	Columbia.....				21.7			21.7
Salisbury.....	Glasgow.....				14.7			14.7
Total lines west.....					49.4	43.4		616.3
Total all lines.....					203.5	69.9		1,921.0

PROPERTY OPERATED—CONTINUED.

DESCRIPTION OF LINES.		Michigan.	Ohio.	Indiana.	Illinois.	Missouri.	Iowa.	Total.
LINES EAST OF THE MISSISSIPPI RIVER—		76.2	28.9	5.1				110.2
Delrey	To Butler			93.2				93.2
Butler	Logansport			6.2				6.2
Logansport	Clymers			101.3				101.3
Laketon Junction	State Line				11.8			11.8
State Line	Auburn Junction							
Total lines east		76.2	104.6	389.4	731.0			1,301.2
LINES WEST OF THE MISSISSIPPI RIVER—						0.5		0.5
St. Louis, Union Depot	To Tayon Avenue					274.8		274.8
St. Louis, Tayon Avenue	Harlem					1.5		1.5
Harlem	Kansas City					0.4		0.4
St. Louis, Vine Street	Carr Street					10.7		10.7
St. Louis, Carr Street	Ferguson					87.7	43.2	130.9
Moberly	Ottumwa						38.0	38.0
Ottumwa	Harvey						43.4	43.4
Harvey	Des Moines					38.3		38.3
Brunswick	Chillicothe					41.4		41.4
Chillicothe	Pattonsburg					21.7		21.7
Centralla	Columbia					14.7		14.7
Salisbury	Glasgow							
Total lines west						491.7	124.6	616.3
Total all lines		76.2	104.6	389.4	731.0	491.7	124.6	1,921.0

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK—						
Common	250,000	\$ 100.00		\$ 25,000,000.00	None.	
Preferred	240,000	100.00		24,000,000.00	None.	
Total	490,000			\$ 49,000,000.00		

MANNER OF PAYMENT FOR CAPITAL STOCK.	Number of shares issued during year.	Cash realized on amount received during year.	Total number of shares.	Total cash realized.	REMARKS.
ISSUED FOR REORGANIZATION—					
Common		\$ 25,000,000.00			
Preferred		24,000,000.00			
Total		\$ 49,000,000.00			

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	Rate.	INTEREST.		
	Date of issue.	When due.						When payable.	Amount accrued during year.	Amount matured during year.
1st mortgage bonds, Wabash R. R. Co.					\$ 22,500,000.00			5 May and Nov.	\$1,102,281.33	
2d mortgage bonds, Wabash R. R. Co.					14,000,000.00			5 Feb. and Aug.	682,967.40	
Debenture bonds, Wabash R. R. Co.					20,000,000.00				710,000.00	
1st mortgage bonds, North Missouri R. R.					6,000,000.00			7 Jan. and July	430,000.00	
Real estate and railway mortgage bonds, St. L. R. C. & N. E. R.					3,000,000.00			7 Mar. and Sep.	210,000.00	
1st mortgage bonds, St. Charles bridge.					1,000,000.00			6 Apr. and Oct.	60,000.00	
2d mortgage bonds, St. Charles bridge.					288,500.00			7 Apr. and Oct.	27,100.00	
1st mortgage bonds, Ottumwa division.					42,000.00			7 Apr. and Oct.	7,500.00	
1st mortgage bonds, Boone County & Booneville R. R.					100,000.00			7 May and Nov.	7,000.00	
1st mortgage bonds, Brunswick & Chillicothe R. R.					201,500.00			6 Feb. and Aug.	18,270.00	
1st mortgage bonds, St. Louis, Council Bluffs & Omaha R. R.					628,000.00			6 Jan. and July	37,500.00	
Grand total					\$ 78,000,000.00				\$2,801,050.82	

* Interest paid if earned.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount matured during year.
Mortgage bonds.	\$ 78,000,000.00	\$ 78,000,000.00	\$ 2,801,050.82	\$ 2,801,050.82
Total	\$ 78,000,000.00	\$ 78,000,000.00	\$ 2,801,050.82	\$ 2,801,050.82

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 1,501,204.32
Due from agents	105,507.39
Due from solvent companies and individuals	602,827.49
Total	\$ 2,209,539.20
Materials and supplies on hand, \$300,600.00.	

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Loans and bills payable	\$ 211,203.98
Audited vouchers and accounts	429,702.48
Wages and salaries	480,966.53
Net traffic balances due to other companies	245,295.10
Matured interest coupons unpaid (including coupons due July 1)	\$ 200,700.00
Miscellaneous	426,134.76
Balance—cash assets	200,565.46
Total	\$ 2,256,020.30

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

Purchased at foreclosure sale.

INCOME ACCOUNT.

Gross earnings from operation	\$ 13,302,872.40
Less operating expenses	9,673,221.18
Income from operation	\$ 3,629,651.22
Dividends on stocks owned	\$ 51,000.00
Miscellaneous income—less expenses	221,434.51
Income from other sources	372,434.51
Total income	\$ 3,662,085.73
DEDUCTIONS FROM INCOME:	
Interest on funded debt accrued	\$ 2,801,050.82
Rentals	60,000.00
Taxes	206,400.54
Other deductions	454,082.87
Total deductions from income	\$ 3,714,394.23
Net income	\$ 237,791.50
Surplus on June 30, 1889	\$ 237,791.50
Surplus on June 30, 1890	\$ 237,791.50

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To Railroads.	To other Properties.	Miles.	Amount.	
Capital stock	\$ 22,000,000.00	\$ 52,000,000.00	.....	1,544.8	\$ 33,661.31	
Bonds	78,000,000.00	78,000,000.00	.....	1,544.8	50,462.00	
Total	\$ 100,000,000.00	\$ 130,000,000.00	.....	.....	\$ 84,123.31	

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	CAPITAL STOCK.	CURRENT LIABILITIES.	TOTAL.	AMOUNT PER MILE OF ROAD.	
				Miles.	Amount.
The Wabash Railroad Company	\$ 52,000,000.00	.....	\$ 130,000,000.00	1,544.8	\$ 84,123.31

WABASH RAILWAY COMPANY.

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of payments, etc.	Actual earnings.
PASSENGER—			
Total passenger revenue	\$ 54,642.00
Mall	10,567.34
Express	3,900.00
Other items	449.67
Total passenger earnings	\$ 69,359.01
FREIGHT—			
Total freight revenue	\$ 110,850.89
Other items	1,321.08
Total freight earnings	\$ 121,181.87
Total passenger and freight earnings	\$ 190,431.88
Total gross earnings from operation, Iowa	\$ 190,431.88
Total gross earnings from operation—entire line	\$ 13,332,872.40

STOCKS OWNED.

NAME.	TOTAL PAR VALUE.	Rate.	INCOME OR DIVIDEND RECEIVED.
Pacific Express Company	\$ 1,200,000.00	.....	\$ 51,600.00

RENTALS RECEIVED.

RENTS RECEIVED FROM LEASE OF TRACKS, YARDS AND TERMINALS.

DESIGNATION AND SITUATION OF PROPERTY LEASED.	NAME OF COMPANY USING PROPERTY LEASED.	ITEM.	TOTAL.
TRACKS—			
Moulton to Bloomfield	C. B. & K. C. R. R.	\$ 12,000.00	
Forest Park to 38th street, St. Louis	St. L., K. C. & Col.	30,000.00	
St. Peters to St. Louis	St. L., K. & N. W.	135,343.84	
Bates to Springfield	St. L., A. & Springfield	1,200.00	
Danville to Tilson	C. C. C. & St. Louis	1,440.00	
Total .....	.....	.....	\$ 179,983.84
TERMINALS—			
Facilities at Streator	Indiana, Ills. & Ia. R. R.	\$ 2,700.00	
Forest water station and turn table	T. P. & W. R. R.	600.00	
Rents from property in St. Louis .....	.....	870.27	
Rent of Hamilton round house .....	.....	300.00	
Total .....	.....	.....	4,470.27
Grand total rentals received .....	.....	.....	\$ 184,454.11

MISCELLANEOUS INCOME.

ITEM.	Gross income.	Less expenses.	Net miscellaneous income.
Interest and discount.....	\$ 32,427.00		\$ 32,427.00
Operation Hannibal bridge	8,455.50		8,455.50
Detroit elevator rebates	2,323.58		2,323.58
Toledo & Wabash elevator rebates.....	3,772.31		3,772.31
Profit and loss	1.00		1.00
Total	\$ 36,980.40		\$ 36,980.40

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	\$ 280,631.15	\$ 561,262.82	\$ 841,893.97
Renewals of rails	34,317.08	68,634.19	102,951.27
Renewals of ties	98,280.64	196,570.26	294,850.90
Repairs of bridges and culverts.....	67,639.33	135,258.66	202,897.99
Repairs of fences, road-crossings, signs and cattle guards	22,817.56	45,635.12	68,452.68
Repairs of buildings	100,328.25	116,717.04	217,045.29
Repairs of docks and wharves	23.18	2,050.17	2,073.35
Repairs of telegraph	7,448.40	14,896.93	22,345.33
Other expenses	63,356.79	126,713.74	190,070.53
Total	\$ 675,041.44	\$ 1,267,753.93	\$ 1,942,795.37
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	\$ 152,490.43	\$ 406,690.58	\$ 559,181.01
Repairs and renewals of passenger cars	272,110.80		272,110.80
Repairs and renewals of freight cars		814,160.13	814,160.13
Shop machinery, tools, etc.	27,792.49	55,445.05	83,237.54
Other expenses	52,240.86	97,488.58	149,729.44
Total	\$ 504,564.64	\$ 1,373,784.34	\$ 1,878,348.98
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse-men	\$ 303,375.74	\$ 763,295.27	\$ 1,066,671.01
Fuel for locomotives	177,574.93	510,141.69	687,716.62
Water supply for locomotives	19,741.31	39,482.64	59,223.95
All other supplies for locomotives	13,463.34	41,590.07	55,053.41
Wages of other trainmen	137,983.57	367,334.21	505,317.78
All other train supplies	34,469.04	28,277.45	62,746.49
Wages of switchmen, flagmen and watchmen	88,805.05	402,105.33	491,000.38
Expense of telegraph, including train dispatchers and operators	73,172.41	146,896.63	220,069.04
Wages of station agents, clerks and laborers	181,000.73	766,900.40	947,901.13
Station supplies	15,169.51	33,243.50	48,413.01
Car mileage—balance	16,414.38	252,324.78	268,739.16
Loss and damage	12,711.71	43,450.69	56,162.40
Injuries to persons	15,678.36	21,226.15	36,904.51
Other expenses	241,258.71	236,866.64	478,125.35
Total	\$ 1,350,808.50	\$ 3,853,364.25	\$ 5,184,172.84

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
GENERAL EXPENSES—			
Salaries of officers	\$ 18,104.04	\$ 36,208.32	\$ 54,312.36
Salaries of clerks	13,980.61	27,970.34	41,950.95
General office expenses and supplies	2,940.55	5,944.00	8,884.55
Agencies, including salaries and rent	78,248.45	180,393.87	258,642.32
Advertising	61,402.30	135.00	61,537.30
Commissions	82,728.95	13,586.19	96,315.14
Insurance	11,270.87	22,541.71	33,812.58
Rentals not otherwise provided for	7,535.32	15,066.64	22,601.96
Legal expenses	14,662.31	27,845.39	42,507.70
Stationery and printing	5,194.03	10,425.23	15,619.26
Other general expenses	13,250.89	18,983.72	32,234.61
Total	\$ 308,814.32	\$ 330,109.67	\$ 638,923.99
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	\$ 675,041.44	\$ 1,267,753.93	\$ 1,942,795.37
Maintenance of equipment	504,564.64	1,373,784.34	1,878,348.98
Conducting transportation	1,350,808.50	3,853,364.25	5,184,172.84
General expenses	308,814.32	330,109.67	638,923.99
Grand total	\$ 2,839,228.90	\$ 6,825,012.19	\$ 9,664,241.09
Percentage of expenses to earnings, entire line			72.44
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures	\$ 14,238.53	\$ 43,015.62	\$ 57,254.15
Maintenance of equipment	13,621.60	40,864.82	54,486.42
Conducting transportation	28,714.04	116,142.11	144,856.15
General expenses	5,018.48	15,055.46	20,073.94
Total	\$ 71,692.65	\$ 215,078.01	\$ 286,770.66
Percentage of expenses to earnings, Iowa			150.54

RENTALS PAID.

A. RENTS PAID FOR LEASE OF ROAD.

NAME OF ROAD.	INTEREST ON BONDS GUARANTEED.	DIVIDENDS ON STOCK GUARANTEED.	CASH.	TOTAL.
Eel River R. R.				
Louisiana & Pike Co. R. R.				
Total rentals—A.	\$ 60,500.00	400.00		\$ 60,500.00
				\$ 60,500.00

B. RENTS PAID FOR LEASE OF OTHER PROPERTY.

DESIGNATION OF PROPERTY.	SITUATION OF PROPERTY LEASED.	NAME OF COMPANY OWNING PROPERTY LEASED.	ITEM.	TOTAL.
C. & P. R. I. & P. track	Ottumwa to Harvey	C. & P. R. I. & P. R. Co.		\$ 16,084.60
Chicago & Atlantic track	Lakeland Junction to State Line			40,081.88
M. K. & T. track	Hannibal to Moberly			13,907.00
T. H. & I. track	Logansport to Clymers			9,000.00
C. B. & Q. track	Camp Point to Quincy			22,899.48
C. & W. I. track	Rental account Detroit division			13,850.30
T. P. & W. track	Fairbury to Forrest			6,000.00
T. P. & W. track	Elvaston to Hamilton			6,000.00
C. & W. I. R. R. track	Chicago			150,070.44
C. M. & St. P. terminals	Ottumwa			4,103.20
Des Moines Union R'y	Des Moines			9,028.74
Kansas City Bridge	Kansas City			30,000.00
Detroit Union Depot	Detroit			61,514.49
Total rentals—B.				\$ 400,372.13
Grand total rentals paid—A and B.				\$ 401,172.13

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road	\$ 41,711,000.00	\$ 429,970,000.00	\$ 88,259,000.00	
Cost of equipment				
Cash and current assets	798,174.17	2,258,629.20	1,458,455.03	
OTHER ASSETS—				
Materials and supplies	292,436.72	593,609.60	301,172.87	
Sundries	13,716.17	114,902.35	100,886.18	
Wabash reorganization	500,000.00	500,000.00		
Grand total	\$ 43,315,327.06	\$ 433,434,841.24	\$ 90,119,514.18	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Capital stock	\$ 30,000,000.00	\$ 32,000,000.00	\$ 2,000,000.00	
Funded debt	11,741,000.00	78,000,000.00	66,259,000.00	
Current liabilities	1,060,928.61	2,066,063.74	906,135.13	
Accrued interest on funded debt not yet payable		597,354.58	597,354.58	
Income account prior to July 1, 1889		543,631.42	543,631.42	
Profit and loss	514,398.45	237,791.50		276,606.95
Grand total	\$ 43,315,327.06	\$ 433,434,841.24	\$ 90,119,514.18	

IMPORTANT CHANGES DURING THE YEAR.

Upon the 1st of July, 1889, the Wabash Railroad Company acquired all the lines of road belonging to the Wabash Western Railway Company and all the lines east of the Mississippi river known as the Wabash Railway, operated by John McNulta, receiver. The following mortgage bonds and stock were issued by the Wabash Railroad Co.:

First mortgage bonds	\$ 22,339,000.00
Second mortgage bonds	14,000,000.00
Debenture mortgage bonds	30,000,000.00

CAPITAL STOCK.

Common	\$ 28,000,000.00
Preferred	24,000,000.00
Total capital stock	\$ 52,000,000.00

In addition to the above issue of first mortgage bonds, \$11,741,000.00 have been reserved to meet, at their maturity, or whenever exchanges can be made, the bonds secured on the roads west of the Mississippi river. Since the 1st of July, 1889, \$280,000.00 of the Ottumwa Division first mortgage bonds have been exchanged for first mortgage bonds of the Wabash Railroad Company.

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

The Pacific Express Company operates over the lines of this railway, under an agreement whereby this company receives 50 per cent of the total gross earnings of the express company over the lines of this company's route.

MAILS.

The United States Post-office Department pays this railway company for mail service the following amounts:

Route	Per month.
21,019, Toledo to Quincy.....	\$ 13,395.47
23,023, Decatur to East St. Louis.....	3,217.14
23,025, Hannibal to Bluffs.....	430.57
23,075, Maysville to Pittsfield.....	28.10
23,081, Clayton to Keokuk.....	227.19
23,005, Chicago to Altamont.....	1,509.37
23,043, Streator to Fairbury.....	114.18
23,063, Shumway to Effingham.....	44.76
22,027, Detroit to Butler.....	827.52
22,054, Butler to Logansport.....	683.21
22,050, Logansport to Clymers.....	6.29
23,065, Champaign to Sidney.....	43.78
22,047, Attica to Covington.....	56.21
28,004, St. Louis to Kansas City.....	6,180.44
28,007, Moberly to Ottumwa.....	1,462.06
28,009, Centralia to Columbia.....	119.88
28,013, Brunswick to Pattonsburg.....	1,121.52
28,023, Salisbury to Glasgow.....	56.32
27,000, Harvey to Des Moines.....	226.37
27,103, Ottumwa to Evans.....	109.75
27,106, Evans to Harvey.....	39.57
	<hr/>
	\$ 29,929.70

SLEEPING, PARLOR AND DINING CAR COMPANIES.

The Pullman Palace Car Company, the Wagner Palace Car Company and the Woodruff Sleeping & Parlor Coach Company furnish sleeping and parlor cars under arrangements similar to those on other roads.

OTHER RAILROAD COMPANIES.

The Wabash Railroad Company agrees to pay the Chicago, Rock Island & Pacific Railroad Company for right to run its trains over their track between Ottumwa and Harvey, for each freight train, 50 cents per mile; for each passenger train, 25 cents per mile.

The Chicago, Burlington & Kansas City Railroad uses our track between Moulton and Bloomfield, for which they pay an annual rental of \$12,000.00.

STATEMENT OF LINES COVERED BY THE FIRST AND DEBENTURE MORTGAGES OF THE WABASH RAILROAD COMPANY.

LINES EAST OF THE MISSISSIPPI RIVER.

	Miles.
Toledo to East Hannibal.....	402.3
Bluffs to Camp Point.....	30.4
Clayton to Elvaston.....	34.5
Decatur to East St. Louis.....	110.2
Auburn Junction to Effingham.....	205.4
Shumway to Altamont.....	16.5
Fairbury to Streator.....	31.5
Edwardsville to Edwardsville Crossing.....	8.5
Delrey (near Detroit) to Butler.....	110.2
Total lines east.....	<hr/> 1,912.2

LINES WEST OF THE MISSISSIPPI RIVER.

St. Louis, Tayon avenue, to Harlem.....	254.8
St. Louis, Carr street, to Ferguson.....	16.7
Moberly to Ottumwa.....	136.9
Brunswick to Pattonsburg.....	70.7
Salisbury to Glasgow.....	14.7
Centralia to Columbia.....	21.7
Total lines west.....	<hr/> 532.5
Total all lines covered by the first and debenture mortgages.....	<hr/> 1,544.8

The second mortgage covers all the lines east of the Mississippi river, as above.
Total number of miles, 1,012.3.

NOTE.—The first and debenture mortgages also cover the leasehold interest which the Wabash Railroad Company has in the Eel River Railroad from Butler to Logansport, a distance of 93.2 miles, and also covers the leasehold interests which the Wabash Railroad Company has in the terminals at Detroit, Chicago, Hannibal, Quincy and Kansas City, and in the bridges at Hannibal, St. Louis and Kansas City.

The second mortgage also covers the leasehold interest which the Wabash Railroad Company has in the Eel River Railroad from Butler to Logansport, a distance of 93.2 miles, and also covers the leasehold interests which the Wabash Railroad Company has in the terminals at Detroit, Chicago, Hannibal and Quincy, and in the bridge at Hannibal.

The first and debenture mortgages cover the lines west of the Mississippi river above described, subject to prior divisional mortgages. By the terms of the first mortgage, a sufficient number of first mortgage bonds are reserved to meet, at their maturity, or whenever exchanges can be made, the said divisional mortgages covering the lines west of the Mississippi river.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION,	WHAT ROAD MORTGAGED.		MILES.	Amount of mortgage per mile of line.	What equip-ment mort- gaged.	What in- come mort- gaged.	What secur- ities mort- gaged.
	FROM—	TO—					
First mortgage bonds, Wabash R. R. Co.	Description attached		1,544.8	\$2,000.00			
Second mortgage bonds, Wabash R. R. Co.	St. Louis	Coatesville	1,012.3	\$3,250.00			
Debenture bonds, Wabash R. R. Co.	St. Louis	North Missouri Junction	1,544.8	\$3,250.00			
North Missouri, first mortgage	Union depot	Ferguson	354.1	\$2,000.00			
Real estate and railway mortgage	St. Louis	North Missouri Junction	473.6	\$2,000.00			
St. Charles Bridge, first mortgage	St. Charles Bridge	St. Charles Bridge	43.3	\$4,000.00			
St. Charles Bridge, second mortgage	St. Charles Bridge	Ottumwa	28.0	\$4,000.00			
Ottumwa division	Brumswick	Chillicothe	41.6	\$4,000.00			
Brunswick & Chillicothe	Chillicothe	Pattonsburg	21.8	\$4,000.00			
St. Louis, Council Bluffs & Omaha	Centralia	Columbia					
Boone Co. & Booneville R. R.							

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers.....	1	\$4,419.00	\$11.45
General office clerks.....	8	6,070.50	2.28
Station agents.....	10	5,321.78	1.70
Other station men.....	25	13,920.00	1.56
Engineers.....	14	17,962.04	3.49
Firemen.....	15	10,500.00	1.95
Conductors.....	8	6,433.84	3.09
Other trainmen.....	19	15,123.68	1.88
Machinists.....	15	9,813.43	1.73
Carpenters.....	10	6,806.27	1.30
Other shopmen.....	34	18,051.21	1.43
Section foremen.....	9	5,303.73	1.56
Other trackmen.....	40	15,377.35	1.03
Switchmen, flagmen and watchmen.....	16	11,325.10	1.90
Telegraph operators and dispatchers.....	8	5,190.00	1.71
All other employees and laborers.....	22	17,343.32	2.15
Total (including general officers) Iowa.....	254	\$170,493.44	\$1.92
Less general officers.....	1	4,419.00	
Total (excluding general officers)—Iowa.....	253	\$166,074.45	
DISTRIBUTION OF ABOVE—			
General administration.....	9	\$11,000.40	\$3.37
Maintenance of way and structures.....	60	\$20,205.35	\$1.57
Maintenance of equipment.....	52	\$20,884.51	\$1.62
Conducting transportation.....	133	\$99,217.39	\$2.07
Total (including general officers) Iowa.....	254	\$170,493.44	\$1.92
Less general officers.....	1	4,419.00	
Total (excluding general officers)—Iowa.....	253	\$166,074.45	
Total (including general officers) entire line.....	8,697	\$2,736,524.98	

The total operating expenses in Iowa, ascertained as explained in operating expenses in Iowa, are .63 per cent of the operating expenses entire line. The number of employees and compensation is ascertained on the same basis.

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue	51,388
Number of passengers carried one mile	2,865,347
Average distance carried, miles	47.9
Total passenger revenue	\$ 54,642.00
Average amount received from each passenger	1.01.98
Average receipts per passenger per mile	.02.130
Estimated cost of carrying each passenger one mile	.05.196
Passenger earnings per mile of road	555.78
Passenger earnings per train-mile	.88.04

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue	273,240
Number of tons carried one mile	18,449,541
Average distance haul of one ton, miles	71
Total freight revenue	\$ 119,850.89
Average amount received for each ton of freight	.43.8
Average receipts per ton per mile	.00.647
Estimated cost of carrying one ton one mile	.01.161
Freight earnings per mile of road	972.57
Freight earnings per train mile	1.27.07

PASSENGER AND FREIGHT:

Passenger and freight revenue	\$ 174,501.89
Passenger and freight revenue per mile of road	1,400.00
Passenger and freight earnings	190,431.88
Passenger and freight earnings per mile of road	1,528.35
Gross earnings from operation	190,431.88
Gross earnings from operation per mile of road	1,528.35
Expenses (proportional on basis of miles of road)	286,770.66
Expenses per mile of road	2,391.53

TRAIN MILEAGE:

Miles run by passenger trains	76,981
Miles run by freight trains	93,980
Total mileage trains earning revenue	170,970
Grand total train mileage	170,970
Mileage of loaded freight cars—north or east	1,517,909
Mileage of loaded freight cars—south or west	
Mileage of empty freight cars—north or east	
Mileage of empty freight cars—south or west	690,568
Average number of freight cars in train	35.50
Average number of loaded cars in train	16.15
Average number of empty cars in train	7.35
Average number of tons of freight in train	196.29
Average number of tons of freight in each loaded car	12.15

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue	3,115,904
Number of passengers carried one mile	140,183,008
Average distance carried, miles	47.9
Total passenger revenue	\$ 3,177,302.08
Average amount received from each passenger	1.01.98
Average receipts per passenger per mile	.02.130
Estimated cost of carrying each passenger one mile	.01.890
Passenger earnings per mile of road	1,054.01
Passenger earnings per train mile	.88.040

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue	6,822,358
Number of tons carried one mile	1,430,197,332
Average distance haul of one ton, miles	209.3
Total freight revenue	\$ 9,258,052.51
Average amount received for each ton of freight	1.35.50
Average receipts per ton per mile	.00.647
Estimated cost of carrying one ton one mile	.00.479
Freight earnings per mile of road	4,819.39
Freight earnings per train mile	1.37.070

PASSENGER AND FREIGHT:

Passenger and freight revenue	\$ 12,435,415.19
Passenger and freight revenue per mile of road	6,469.00
Passenger and freight earnings	13,332,872.40
Passenger and freight earnings per mile of road	6,946.30
Gross earnings from operation	13,332,872.4
Gross earnings from operation per mile of road	6,946.30
Expenses	9,673,221.18
Expenses per mile of road	5,032.11

TRAIN MILEAGE:

Miles run by passenger trains	4,475,682
Miles run by freight trains	7,286,032
Total mileage trains earning revenue	11,761,714
Miles run by switching trains	2,530,300
Miles run by construction and other trains	292,481
Grand total train mileage	14,584,494
Mileage of loaded freight cars—north or east	
Mileage of loaded freight cars—south or west	117,667,412
Mileage of empty freight cars—north or east	
Mileage of empty freight cars—south or west	53,522,461
Average number of freight cars in train	26.50
Average number of loaded cars in train	12.15
Average number of empty cars in train	7.35
Average number of tons of freight in train	196.29
Average number of tons of freight in each loaded car	12.15

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight origina- ting on this road, whole tons.	Freight received from connect- ing roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain			72,136	26.39
Flour			5,472	2.00
Other mill products			3,008	1.10
Hay			1,448	.53
Tobacco			468	.17
Cotton			1,196	.44
Fruits and vegetables			2,652	.97
PRODUCTS OF ANIMALS—				
Live stock			15,406	5.67
Dressed meats			4,732	1.73
Other packing-house products			2,828	1.04
Wool			294	.08
Hides and leather			416	.15
PRODUCTS OF MINES—				
Anthracite coal			7,664	2.8
Bituminous coal			64,168	23.48
Coke			1,372	.50
Ores			192	.07
Stone, sand and other like articles			4,750	1.74
PRODUCTS OF FOREST—				
Lumber			14,872	5.44
Other articles			7,864	2.88
MANUFACTURES—				
Petroleum and other oils			2,252	.83
Sugar			1,368	.50
Iron—pig and bloom			2,100	.77
Iron and steel rails			1,320	.48
Other castings and machinery			1,648	.61
Cement, brick and lime			3,664	1.34
Agricultural implements			600	.22
Wagons, carriages, tools, etc.			360	.13
Wines, liquors and beers			1,216	.45
Household goods and furniture			724	.27
MERCHANDISE				
			16,872	6.17
MISCELLANEOUS—				
Other commodities not mentioned above			30,168	11.04
Total tonnage, Iowa			273,240	100
Total tonnage, entire line			6,892,358	

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	2	102	102	Westinghouse		
Freight.....	34	219	163	Westinghouse		
Switching.....		76	26	Westinghouse		
Total.....	8	397	221			
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....		48		Westinghouse	46	Miller.
Second-class passenger cars.....	3	53		Westinghouse	51	Cowell.
Combination passenger cars.....		23		Westinghouse	21	Miller.
Dining cars.....		5		Westinghouse	4	Cowell.
Chair cars.....	6	30		Westinghouse	32	Miller.
Baggage, express and postal cars.....	4	104		Westinghouse	7	Cowell.
Other cars in passenger service, official and pay.....		7		Westinghouse		
Total.....	13	279				
CARS IN FREIGHT SERVICE—						
Box cars.....	355	6,304	300	Westinghouse	10	Janney.
Flat and coal cars.....	361	3,540		Westinghouse	10	Dowling.
Stock cars.....	201	1,553	50	Westinghouse	10	Keystone.
Refrigerator cars.....		100			10	Lorayne.
Other cars, fruit express.....	100	150	150	Westinghouse	10	Dowling.
Total.....	1,017	11,453	500			
CARS IN COMPANY'S SERVICE—						
Gravel cars, side dumps.....	3	128				
Derrick cars.....		10	2	Westinghouse		
Caboose cars.....	7	204				
Other road cars.....	7	74	6	Westinghouse		
Total.....	17	416				
CARS CONTRIBUTED TO EAST FREIGHT LINE SERVICE.....						
		1,855				
Total owned.....	1,047	14,003				
Grand total.....	1,047	14,003				

MILEAGE
MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned by company.	Line operated under lease.	Line operated under contract, etc.	Line operated under right.	Total mileage.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track.....	1,888.7	64.7	204.2	69.9		393.5	1,921.0		115.9	1,805.1
Miles of second track.....	394.7	3.7	40.8	6.1		24.4	407.7		293.0	204.7
Miles of yard track, sidings and spurs.....	1,783.4	38.4	245.0	75.0		325.9	2,388.7		382.4	1,806.3
Total mileage operated (all tracks).....										

* Joint track not known.

MILEAGE OF LINE BY STATES AND TERRITORIES.

I. MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of property owned by company.	Line operated under lease.	Line operated under contract, etc.	New line constructed during year.	Total mileage, excluding truckage rights.	Line operated under right.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Michigan.....	76.2			3.6			79.7			
Ohio.....	104.6			93.2	14.8		104.6			
Indiana.....	171.9	40.0		6.1	11.7		229.9			
Illinois.....	619.6	14.7		101.4	43.4		677.4			
Missouri.....	373.3						489.3			
Iowa.....	43.2						86.6			
Total mileage operated (single track).....	1,888.7	64.7	204.2	204.2	69.9		1,717.5	293.5	115.9	1,601.6

II. MILEAGE OWNED BY ROAD MAKING THIS REPORT.

The Wabash Railroad Company.....	1,888.7	54.7					1,443.4			
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WABASH RAILWAY COMPANY.

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW TIES LAID DURING YEAR.

KIND.	Number.	Average price at distributing point.
White Oak.....	6,987	\$ 33.00
Total.....	6,987	\$ 33.00

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal—bituminous.	Wood, cords—soft.	Total fuel consumed—tons.	Miles run.	Av. pounds consumed per mile.
Passenger.....	2,376.23	101.39	3,477.62	118,168	58.85
Freight.....	8,743.75	262.37	9,006.12	174,915	102.90
Total.....	12,121.98	363.76	12,485.74	293,083	83.20
Average cost at distributing point.....	\$ 1.38.0	\$ 2.60			

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EMPLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....	1							1
Other causes.....	1							1
Total.....	2							2

CHARACTERISTICS OF ROAD—IOWA.

WORKING DIVISIONS OR BRANCHES.	FROM—	TO—	MILES.	ALIGNMENT.				PROFILE.					
				Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Length of level line—miles.	Number.	Sum of ascents—feet.	Aggregate length of ascending grades—miles.	Number.	Sum of descents—feet.	Aggregate length of descending grades—miles.
Missouri and Iowa State line		Ottawa	43.31	85	14.71	28.60	13.28	15	606.3	11.28	16	848.1	18.55
Harvey		East limits Des Moines	41.75	70	12.94	28.81	13.47	108	280.7	17.50	47	21.19	8.78
Operated by Des Moines Union R. Y.		Des Moines	2.47	4	.66	1.81	1.16	4	15.8	.56	2	7.08	.35
East limits Des Moines		Harvey	23.79	28	5.79	17.91	4.67	17	163.9	0.12	20	41.53	12.91
Albia (not now operated)													

BRIDGES, TRETTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.		Maximum length in feet and inches.		Aggregate length in feet and inches.	
		Feet.	Inches.	Feet.	Inches.	Feet.	Inches.
BRIDGES—							
Iron	3	111	60	632	854	2,704	6
Wooden	17	60	60	635	2,704	2,704	6
Total	20						
TRETTLES	220						

OVERHEAD HIGHWAY CROSSINGS—

Bridges	1
Height of lowest above surface of rail, feet	17
Conduits	145

GAUGE OF TRACK—

Four feet, eight and one half inches.

ACCIDENTS TO PERSONS.

KIND OF ACCIDENT.	OTHERS.							
	PASSENGERS.		TRESPASSERS.		NOT TRESPASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Collisions								
At highway crossings								
At stations								
Other causes								
Total								

CAR MILEAGE.

State below all individuals, co-operative fast freight lines, and stock companies, to which the company making this report pays mileage for the use of cars:

American Refrigerator Transit Co.
 American Tank Line.
 Armour Refrigerator Line.
 Arms Palace Horse Car Co.
 Blue Line.
 Burton Stock Car Co.
 Canada Southern Line.
 Canadian Pacific Despatch.
 Canada Cattle Car Co.
 Columbus & Hooking Coal & Iron Co.
 Jacob Dodds & Sons Dressed Beef Line.
 Eagle Consolidated Refining Co.
 Empire Line.
 Erie Despatch.
 Great Eastern Line.
 Hammond, Geo. H., Refrigerator Line.
 Hodgman, G. B., Manufacturing Co.
 International Oil Works.
 Kansas City Dressed Beef Line.

Merchants Despatch Transportation Co.
 Morris & Co. Refrigerator Line.
 National Despatch Line.
 Paragon Refining Co.
 Peerless Refining Co.
 Peerless Tank Line.
 Penn. Refining Co.
 Red Line Transit Co.
 St. Charles Car Co.
 St. Louis Refrigerator Car Co.
 Schofield, Shurmer & Teagle.
 Sonner Coal Co.
 Standard Oil Co.
 Street's Stable Car Line.
 Sun Oil Line.
 Swift's Refrigerator Trans. Co.
 Union Line.
 White Line Central Transit Co.

STATE OF MISSOURI, }
CITY OF ST. LOUIS, } ss.

We, the undersigned, James F. How, Vice-President, and D. B. Howard, Auditor, of the Wabash Railroad Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

JAMES F. HOW,
Vice-President,
D. B. HOWARD,
Auditor.

Subscribed and sworn to before me this 8th day of November, 1890.

[SEAL.]

B. C. WINSTON,
Notary Public.

ANNUAL REPORT

OF THE

BURLINGTON & NORTHWESTERN RAILWAY COMPANY,

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
- Page 7. Give the names of your attorneys in Iowa,
Superintendents for Iowa,
Division superintendents for Iowa.
- Page 11. Total mileage operated in Iowa.
- Page 13. Total mileage in Iowa.
- Page 17. 1—Amount of stock issued for dividends on earnings.
2—Amount of stock per mile of road.
3—Amount of stock representing road in Iowa.
4—Amount of stock held in Iowa.
- Page 19. Amount of funded debt representing road in Iowa.
- Page 27. Grand total for Iowa.
- Page 33. Taxes paid in Iowa.
- Page 43. 1—Operating expenses per mile of road.
2—Operating expenses per train mile.
3—Proportion of operating expenses and taxes for Iowa.
4—Percentage of expenses to earnings.
5—Net earnings per train mile.
6—Percentage of earnings to stock and debt.
7—Percentage of earnings to cost of road and equipment.
8—Surplus at the commencement of the year.
9—Surplus at the close of the year.
10—Amount of its own stock owned by the company.
- Page 46. Fencing in Iowa.
1—How many miles of fencing on your road in Iowa? 19.08
2—How many miles of unfenced road in Iowa? 19.99
3—What is the average cost per mile of fencing? \$273.74.
4—What is the total cost of the same? \$5,390.00.
5—How many miles of new fencing built during the year? 9.03.

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names of and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890.

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890:

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Tonnage crossing Missouri river bridge at for the year ending June 30, 1890:

East bound, number of tons.....

West bound, number of tons.....

Total tons.....

Page 69. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings. Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

Page 78. 1—State the number of acres of land your company has already received from the congressional grants.

2—State the number of acres yet to secure to your company from congressional grants.

3—State the average price at which these lands have been sold or contracted by the company.

4—State the number of acres sold.

5—State the amount received from sales.

6—State the amount unpaid on outstanding contracts.

7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.

8—State the amount expended in sale and management of lands.

9—State the amount of taxes paid on lands.

10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.

11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business.

Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?

2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.

3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.

4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

HISTORY.

Name of common carrier making this report:

Burlington & Northwestern Railway Company.

Date of organization:

March 3, 1873.

Under laws of what government, State or Territory organized? If more than one, name all; give reference to each statute and all amendments thereof.

State of Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
T. W. Barlydt	Burlington, Iowa	June, 1890.
W. W. Baldwin	Burlington, Iowa	June, 1890.
J. T. Remy	Burlington, Iowa	June, 1890.
J. W. Blythe	Burlington, Iowa	June, 1890.
Lyman Cook	Burlington, Iowa	June, 1890.
C. P. Squires	Burlington, Iowa	June, 1890.
H. C. Garrett	Burlington, Iowa	June, 1890.
H. B. Scott	Burlington, Iowa	June, 1890.
Norman Everson	Washington, Iowa	June, 1890.

Total number of stockholders at date of last election:

Two hundred and twenty-nine.

Date of last meeting of stockholders for election of directors:

June, 1890.

Give post-office address of general office:

Burlington, Iowa.

Give post-office address of operating office.

Burlington, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	T. W. Barlydt	Burlington, Iowa.
First vice-president	J. T. Remy	Burlington, Iowa.
Secretary	R. M. Green	Burlington, Iowa.
Treasurer	K. M. Boden	Burlington, Iowa.
Chief Clerk	J. T. Gerry	Burlington, Iowa.
General Superintendent	J. T. Gerry	Burlington, Iowa.
General Freight Agent	J. T. Gerry	Burlington, Iowa.
General Passenger Agent	J. T. Gerry	Burlington, Iowa.
General Ticket Agent	J. T. Gerry	Burlington, Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.	FROM—	TO—	Miles of line for each road named.	Miles of line for each class of road named.
Burlington & Northwestern. This company has leased the right to run over the Burlington, Cedar Rapids & Northern Railway by means of a third rail laid down and owned by this company between Burlington & Mediapolis.		Mediapolis	Washington		
Total mileage operated					

CAPITAL STOCK.

DESCRIPTION.	DIVIDENDS DECLARED DURING YEAR.		Total amount issued and outstanding.	Total par value authorized.	Par value of shares.	Number of shares.	Total cash paid.	Total number of shares.	Cash realized on amount issued during year.	No. of shares issued during year.	MANNER OF PAYMENT FOR CAPITAL STOCK.
	Rate.	Amount.									
CAPITAL STOCK— Common			150,000.00	300,000.00	100.00	1,500	150,000.00	1,500	150,000.00		
Total			150,000.00	300,000.00	100.00	1,500	150,000.00	1,500	150,000.00		
SAID FOR CONSTRUCTION— Common											
Total											

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	Rate.	INTEREST.		
	Date of issue.	When due.						When payable.	Amount accrued during year.	Amount matured during year.
First mortgage	Aug. 1, 1879	Aug. 1, 1880	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00	7	Feb. and Aug.	\$ 8,400.00	\$ 8,400.00
Second mortgage	Aug. 2, 1879	Aug. 1, 1880	100,000.00	100,000.00	100,000.00	100,000.00	8	May and Nov.	8,000.00	8,000.00
Grand total			\$ 220,000.00	\$ 220,000.00	\$ 220,000.00	\$ 220,000.00			\$ 16,400.00	\$ 16,400.00

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount matured during year.
Mortgage bonds	\$ 220,000.00	\$ 220,000.00	\$ 16,400.00	\$ 16,400.00

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.	
Cash	\$ 3,075.50
Bills receivable	2,601.15
Due from agents	262.56
Net traffic balances due from other companies	103.34
Due from solvent companies and individuals	42,089.48
Balance—current liabilities	92,020.72
Total	\$ 140,732.75
Materials and supplies on hand, \$6,028.05.	

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Loans and bills payable	\$ 14,206.07
Audited vouchers and accounts	8,382.60
Wages and salaries	136.70
Net traffic balances due to other companies	103.30
Matured interest coupons unpaid (including coupons due July 1)	117,504.00
Miscellaneous	400.08
Total	\$ 140,732.75

INCOME ACCOUNT.

Gross earnings from operation	\$ 65,901.72
Less operating expenses	43,014.91
Income from operation	\$ 22,886.81
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued	\$ 16,400.00
Interest on interest-bearing current liabilities accrued, not otherwise provided for	1,102.70
Rentals	4,530.00
Taxes	1,440.04
Other deduction, operating acc'ts. ch'g'd to P. and L.	61.26
Total deductions from income	\$ 23,534.00
Deficit	647.25
Deficit on June 30, 1889	\$ 98,987.88
Additions for year	947.25
Deficit on June 30, 1890	\$ 99,635.13

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of re-payments, etc.	Actual earnings.
PASSENGER—			
Total passenger revenue			\$ 14,481.91
Mail			3,015.80
Total passenger earnings			\$ 17,497.50
FREIGHT—			
Total freight earnings			48,404.22
Total passenger and freight earnings			\$ 65,901.72
Total gross earnings from operation, Iowa			\$ 65,901.72

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	TOTAL AMOUNT OUTSTANDING.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To railroads.	To other properties.	Miles.	Amount.	
Capital stock.....	\$ 156,900.00	\$ 156,900.00		38.77	\$ 4,046.98	
Bonds.....	220,000.00	220,000.00		38.77	5,674.49	
Total.....	\$ 376,900.00	\$ 376,900.00			\$ 9,721.47	

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE
INCOME ACCOUNT.

NAME OF ROAD.	CAPITAL STOCK.	FUNDED DEBT.	CURRENT LIABILITIES.	TOTAL.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
B. & N. W. Ry.....	\$ 156,900.00	\$ 220,000.00	\$ 92,620.72	\$ 469,520.72	38.77	\$ 1,210.79
Total.....	\$ 156,900.00	\$ 220,000.00	\$ 92,620.72	\$ 469,520.72	38.77	\$ 1,210.79

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1899.	Total cost to June 30, 1900.	Cost per mile.
	Included in operat- ing expenses.	Not included in oper- ating expenses.	Charged to con- struction or equipment.			
CONSTRUCTION--						
Right of way.....			\$ 69.17	\$ 18,988.13	\$ 18,988.96	
Other real estate.....				4,298.75	4,298.75	
Fences, etc.....			2,944.93	2,445.16	5,390.09	
Grading and bridge and culvert masonry.....				70,026.98	70,026.98	
Bridges and trestles.....						
Rails.....						
Ties.....				206,796.67	206,796.67	
Other superstructure.....						
Buildings, furniture and fixtures.....				15,705.97	15,705.97	
Engineering expenses.....				11,284.32	11,284.32	
Discount on securities purchased.....				3,690.00	3,690.00	
Telegraph line.....				2,270.01	2,270.01	
Total construction.....			\$ 2,875.76	\$ 334,802.29	\$ 337,768.65	8,713.09
EQUIPMENT--						
Locomotives.....				18,744.37	18,744.37	
Passenger cars.....				10,060.56	10,060.56	
Freight cars.....				31,134.72	31,134.72	
Other cars of all classes.....				3,812.41	3,812.41	
Total equipment.....				\$ 63,752.06	\$ 63,752.06	1,644.38
Grand total cost construction, equipment, etc.....				\$ 398,554.35	\$ 401,520.71	10,356.47

STOCKS OWNED.

NAME.	Total par value.	Rate.	Income or dividend received.
Iowa Rolling Mill Stock.....	\$ 100.00		
Total	\$ 100.00		

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 7,553.16	\$ 8,517.40	\$ 16,070.56
Renewals of rails.....	330.13	382.42	721.55
Repairs of bridges and culverts.....	352.51	207.52	560.03
Repairs of fences, road-crossings, signs and cattle guards.....	406.60	438.60	845.20
Repairs of buildings.....	9.64	10.88	20.52
Repairs of telegraph.....			
Total	\$ 8,661.13	\$ 9,766.82	\$ 18,427.95
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 748.08	\$ 844.58	\$ 1,592.66
Repairs and renewals of passenger cars.....	885.02	908.01	1,793.03
Repairs and renewals of freight cars.....			
Total	\$ 1,633.10	\$ 1,752.59	\$ 3,385.69
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and round-housemen.....	\$ 2,025.20	\$ 2,981.71	\$ 5,006.91
Fuel for locomotives.....			
Water supply for locomotives.....			
All other supplies for locomotives.....	1,461.46	1,648.02	3,109.48
Wages of other trainmen.....			
All other train supplies.....			
Wages of station agents, clerks and laborers.....	3,000.50	3,495.04	6,495.54
Station supplies.....			
Switching charges—balance.....			
Car mileage—balance.....	22.00	25.48	47.48
Loss and damage (freight).....	59.57	67.17	126.74
Miscellaneous loss and damage.....	156.79	176.81	333.60
Other expenses—car rent.....			
Total	\$ 7,416.21	\$ 8,384.23	\$ 15,800.44
GENERAL EXPENSES—			
Salaries of officers.....	\$ 2,273.53	\$ 2,563.78	\$ 4,837.31
Salaries of clerks.....			
General office expenses and supplies.....	94.22	105.36	199.58
Agencies, including salaries and rent.....	128.10	144.45	272.55
Advertising and printing.....			
Insurance.....			
Other general expenses.....			
Total	\$ 2,495.85	\$ 2,814.59	\$ 5,310.44
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 8,661.13	\$ 9,766.82	\$ 18,427.95
Maintenance of equipment.....	1,633.10	1,752.59	3,385.69
Conducting transportation.....	7,416.21	8,384.23	15,800.44
General expenses.....	2,495.85	2,814.59	5,310.44
Grand total.....	\$ 20,206.29	\$ 22,818.23	\$ 43,024.52
Percentage of expenses to earnings, Iowa.....			65%

RENTALS PAID.

RENTS PAID FOR LEASE OF ROAD.

NAME OF ROAD.	Interest on bonds guaranteed.	Dividends on stock guaranteed.	Cash.	Total.
Burlington, Cedar Rapids & Northern			\$ 4,530.00	\$ 4,530.00

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1899.	Total June 30, 1900.	YEAR ENDING JUNE 30, 1900.	
			Increase.	Decrease.
Cost of road	\$ 234,802.25	\$ 237,768.05	\$ 2,965.80	
Cost of equipment	65,735.43	63,732.43		2,003.00
Stocks of other companies owned		100.00	100.00	
Other Assets—				
Materials and supplies.....	6,457.38	6,028.65	428.73	
Income account	90,077.74	90,655.15	577.41	
Grand total.....	\$ 397,072.80	\$ 398,284.28	\$ 1,211.48	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1899.	Total June 30, 1900.	YEAR ENDING JUNE 30, 1900.	
			Increase.	Decrease.
Capital stock	\$ 150,000.00	\$ 150,000.00		
Funded debt	220,000.00	220,000.00		
Current liabilities.....	88,216.30	92,620.72	4,404.42	
Washington and Crawford township aid and bonus.....	39,063.54	28,661.54		10,402.00
Grand total.....	\$ 397,279.84	\$ 390,681.26	\$ 6,598.58	

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

An agreement with the American Express Company whereby the railway company transports each way daily, messengers, safes and freight of express company on passenger trains. Express company pays \$600.00 per year and carries money and valuable packages for the railway company free of charge.

TELEGRAPH COMPANIES.

Western Union Telegraph Company whereby all railway business is free, the railway furnishing the operators and keeping line in repair.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.			What equipment mortgaged.	Amount of mortgage per mile of line.
	FROM—	TO—	Miles.		
First mortgage bonds.....	Mediapolis	Washington	38.77	855.74	B. & N. W.
Second mortgage	Mediapolis	Washington	38.77		B. & N. W.

EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers	5	1,750.00	1.95
General office clerks.....	4	780.00	1.08
Station agents	8	3,840.00	1.33
Enginemen	1	840.00	2.70
Firemen	1	480.00	1.50
Conductors	1	600.00	1.80
Other trainmen	1	420.00	1.38
Machinists	2	1,002.00	1.75
Carpenters	1	1,345.90	2.15
Other shopmen	6	2,095.20	1.60
Section foremen.....	6	3,480.00	1.50
Other trackmen.....	40	14,720.40	1.18
Telegraph operators and dispatchers		390.00	2.17
Total (including general officers)—Iowa	77	\$ 32,739.50	
Less general officers.....	5		
Total (excluding general officers)—Iowa.....	72		
DISTRIBUTION OF ABOVE:			
General administration	9	\$ 2,530.00	
Maintenance of way and structures	46	18,209.40	
Maintenance of equipment.....	9	5,433.10	
Conducting transportation	13	6,570.00	
Total (including general officers)—Iowa	77	\$ 32,739.50	
Less general officers.....	5	2,530.00	
Total (excluding general officers)—Iowa	72	\$ 30,209.50	
Total (including general officers)—entire line	All in Iowa.		

PASSENGER AND FREIGHT AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:	
Number of passengers carried earning revenue	56,821
Number of passengers carried one mile	416,902
Total passenger revenue	\$ 17,497.50
Average amount received from each passenger.....	.31
Passenger earnings per mile of road.....	336.09.8
Passenger earnings per train-mile.....	.50.4
FREIGHT TRAFFIC:	
Total freight revenue.....	\$ 48,404.22
PASSENGER AND FREIGHT:	
Gross earnings from operation.....	65,901.72
Gross earnings from operation per mile of road	1,255.63.7
TRAIN MILEAGE:	
Miles run by passenger trains	11,780
Miles run by freight trains.....	13,076
Total mileage trains earning revenue	24,856

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	}	2	2	American		
Freight.....						
Switching.....						
Leased.....		2				
Total		4				
CARS IN PASSENGER SERVICE—						
First-class passenger cars, 2 leased.....		3			1	Miller.
Combination passenger cars 1 leased.....		3			1	Miller.
Baggage, express, postal cars.....		1		American		
Total		7				
CARS IN FREIGHT SERVICE—						
Box cars, 32 leased.....		84				
Flat cars, 16 leased.....		25				
Stock cars, 7 leased.....		7				
Total		116				
Grand total.....		127				

MILEAGE.
MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.		Line of prop- erty com- panies.	Line operated under lease.	Line operated under con- tract, etc.	Line operated under track- age rights.	Total mileage operated.	New line com- pleted dur- ing year.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Miles of single track.	38.77				11.3		50.07		49.69	2.38
Miles of yard track, sidings and spurs.	3.48						3.48		3.48	
Total mileage operated (all tracks).	42.25				11.3		53.55		53.17	2.38

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.			
Kind.	Tons.	Weight per yard, lbs.	Average price per ton at distributing point.	Kind.	Number.	Average price at distribut- ing point.	
Iron.	63	47½	30.50	Cedar.	11,553		
				Oak.	1,141		
Total iron.	63	47½	30.50	Total	12,694		
Steel.	150	49	35.58		12,677		

BRIDGES, TRISSTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Iron	1		80.00	
Total	1		80.00	
TRISSTLES	22	12	500.00	2,000.00

GAUGE OF TRACK—
Three feet; 38.77 miles.

TELEGRAPH.

Miles of line, 52.3; miles of wire, 52.3. Owned by Western Union. Operated by Bur-
lington & Northwestern Railway Company.

STATE OF IOWA. ss.
COUNTY OF DES MOINES. ss.

We, the undersigned, T. W. Barhydt, President, and K. M. Boden, chief in charge of
accounts, of the Burlington & Northwestern R'y Company, on our oath do severally
say that the foregoing return has been prepared, under our direction, from the original
books, papers, and records of said company; that we have carefully examined the
same, and declare the same to be a complete and correct statement of the business
and affairs of said company in respect to each and every matter and thing therein
set forth, to the best of our knowledge, information and belief; and we further say
that no deductions were made before stating the gross earnings or receipts herein set
forth, except those shown in the foregoing accounts; and that the accounts and figures
contained in the foregoing return embrace all of the financial operations of said com-
pany during the period for which said return is made.

T. W. BARHYDT,
President.

K. M. BODEN,
Chief Clerk.

Subscribed and sworn to before me this 25th day of November, 1890.

[SEAL.]

W. L. COOPER,
Notary Public.

ANNUAL REPORT
OF THE
BURLINGTON & WESTERN RAILWAY COMPANY,
TO THE
BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.
FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
Page 7. Give the names of your attorneys in Iowa.
Superintendents for Iowa.
Division superintendents for Iowa.
Page 11. Total mileage operated in Iowa.
Page 13. Total mileage in Iowa.
Page 17. 1—Amount of stock issued for dividends on earnings.
2—Amount of stock per mile of road.
3—Amount of stock representing road in Iowa.
4—Amount of stock held in Iowa.
Page 19. Amount of funded debt representing road in Iowa.
Page 27. Grand total for Iowa.
Page 33. Taxes paid in Iowa.
Page 45. 1—Operating expenses per mile of road.
2—Operating expenses per train mile.
3—Proportion of operating expenses and taxes for Iowa.
4—Percentage of expenses to earnings.
5—Net earnings per train mile.
6—Percentage of earnings to stock and debt.
7—Percentage of earnings to cost of road and equipment.
8—Surplus at the commencement of the year.
9—Surplus at the close of the year.
10—Amount of its own stock owned by the company.
Page 46. Fencing in Iowa.
1—How many miles of fencing on your road in Iowa? 39½.
2—How many miles of unfenced road in Iowa? 31.2
3—What is the average cost per mile of fencing? \$309.00
4—What is the total cost of the same? \$10,679.01.
5—How many miles of new fencing built during the year? 21.
Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.
2—Average number of tons in cars when in less than car lots.
3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.
4—Give the names and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890:

- a—Total receipts for freight forwarded to points outside the State.
b—Total receipts for freight received from points outside the State.
c—Total receipts for freight forwarded to points within the State.
d—Total receipts for freight received from points within the State.
e—Total receipts from passengers destined to points outside the State.
f—Total receipts from passengers from points outside the State.
g—Total receipts from passengers destined to points within the State.
h—Total receipts from passengers from points within the State.
5—Total amount received for local freight.
6—Total amount received for through freight.
7—Number of tons of local freight carried.
8—Total amount received from freight originating in Iowa and passing outside the State.
9—Total amount received from freight originating outside the State and destined to points in Iowa.
10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?
11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?
12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State.
13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?
14—What per cent of freight received at each station on your road is local and what per cent interstate?
15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State?
16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?
17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?
18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?
19—Give the amount in tons and kind of freight furnished by each branch line to your main line.
Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890:
East bound, number of tons.....
West bound, number of tons.....
Total tons.....
Tonnage crossing the Missouri river bridge at for the year ending June 30, 1890:
East bound, number of tons.....
West bound, number of tons.....
Total tons.....
Page 69. Under heading "State or Territory" insert Iowa.
Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
2—State the number of acres yet to enure to your company from congressional grants.
3—State the average price at which these lands have been sold or contracted by the company.

- 4—State the number of acres sold.
 - 5—State the amount received from sales.
 - 6—State the amount unpaid on outstanding contracts.
 - 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
 - 8—State the amount expended in sale and management of lands.
 - 9—State the amount of taxes paid on lands.
 - 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.
 - 11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business.
- Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?
- 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.
- 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.
- 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

HISTORY.

Name of common carrier making this report:
Burlington & Western Railway Company.

Date of organization:
June 7, 1881.

Under laws of what Government, State or Territory organized? If more than one name all. Give reference to each statute and all amendments thereof:
Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
T. W. Barbydt.....	Burlington, Iowa.....	
C. P. Squires.....	Burlington, Iowa.....	
Lyman Cook.....	Burlington, Iowa.....	
J. W. Blythe.....	Burlington, Iowa.....	
H. B. Scott.....	Burlington, Iowa.....	

Total number of stockholders at date of last election:

Six.

Date of last meeting of stockholders for election of directors:
June, 1890.

Give post-office address of general and operating office:
Burlington, Iowa.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	T. W. Barbydt.....	Burlington, Iowa.
First Vice-President.....	C. P. Squires.....	Burlington, Iowa.
Secretary and Treasurer.....	R. M. Green.....	Burlington, Iowa.
Chief Clerk Auditing Department.....	E. M. Roden.....	Burlington, Iowa.
General Superintendent.....	John T. Gerry.....	Burlington, Iowa.
Superintendent of Telegraph.....	J. T. Gerry.....	Burlington, Iowa.
General Freight Agent.....	J. T. Gerry.....	Burlington, Iowa.
General Passenger Agent.....	J. T. Gerry.....	Burlington, Iowa.
General Ticket Agent.....	J. T. Gerry.....	Burlington, Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of road named.
	FROM—	TO—		
Burlington & Western.....	Winfield.....	Oskaloosa.....	70.7	

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK— Common.....		\$ 100.00	\$ 3,000,000.00	\$50,000.00		
Stock scrip.....				1.82		

MANNER OF PAYMENT FOR CAPITAL STOCK.	Number of shares issued during year.	Cash realized on amount issued during year.	Total number of shares.	Total cash realized.	REMARKS.
ISSUED FOR CASH— Common.....			7,500	750,000.00	
ISSUED FOR CONSTRUCTION— Common.....			1,000	100,000.00	

FUNDED DEBT.
MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount out-standing.	Cash realized on amount issued.	Rate.	INTEREST.		
	Date of issue.	When due.						When payable.	Amount accrued during year.	Amount matured during year.
First mortgage.....		Aug. 1899	\$ 571,200.00	\$ 571,200.00	1.21			7 Feb. and Aug. 1899	\$ 30,984.00	\$ 30,984.00
First mortgage, scrip.....					1.21					
Grand total.....			\$ 571,200.00	\$ 571,200.21	1.21				\$ 30,984.00	\$ 30,984.00

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount out-standing.	INTEREST.	
			Amount accrued during year.	Amount matured during year.
Mortgage bonds.....	\$ 570,200.00	\$ 570,200.00	\$ 30,984.00	\$ 30,984.00
Bond scrip.....				
Total.....	\$ 570,200.21	\$ 570,200.21	\$ 30,984.00	\$ 30,984.00

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash.....	\$ 4,785.64
Bills receivable.....	50.00
Due from agents.....	177.24
Net traffic balances due from other companies.....	46.08
Due from solvent companies and individuals.....	2,100.51
Balance—current liabilities.....	371,981.78
Total.....	\$ 379,201.35
Materials and supplies on hand, \$1,116.53.	

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Loans and bills payable.....	\$ 52,920.25
Audited vouchers and accounts.....	5,363.82
Wages and salaries.....	536.89
Net traffic balances due to other companies.....	48.69
Matured interest coupons unpaid (including coupons due July 1).....	219,898.00
Miscellaneous.....	424.68
Total.....	\$ 379,201.35

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 62,820.40
Less operating expenses.....	62,722.18
Income from operation.....	\$ 98.22
Total income.....	\$ 98.22
DEDUCTIONS FROM INCOME:	
Interest on funded debt accrued.....	\$ 30,984.00
Taxes.....	2,310.33
Total deductions from income.....	\$ 42,294.33
Deficit.....	\$ 42,196.31
Deficit on June 30, 1889.....	\$ 222,146.74
Additions for year.....	42,196.31
Deficit on June 30, 1890.....	\$ 264,343.05

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of re-payments, etc.	Actual earnings.
PASSENGER—			
Total passenger revenue.....			\$ 11,090.38
Mail.....			3,721.54
Express.....			1,600.02
Total passenger earnings.....			\$ 17,411.79
FREIGHT—			
Total freight earnings.....			\$ 45,321.61
OTHER EARNINGS FROM OPERATION—			
Other sources.....			87.69
Total other earnings.....			\$ 87.69
Total gross earnings from operation, Iowa.....			\$ 62,820.40

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To Railroads.	To other Properties.	Miles.	Amount.	
Capital stock	\$ 856,801.82	\$ 856,801.82		70.7	12,118.54	
Bonds	571,301.21	571,301.21		70.7	8,079.22	
Total	\$ 1,428,003.03	1,428,003.03		70.7	20,198.00	

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	CAPITAL STOCK.	FUNDED DEBT.	CURRENT LIABILITIES.	TOTAL.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Burlington & Western	\$ 856,801.82	\$ 571,301.21	\$ 271,981.78	1,699,084.81	70.7	24,093.04
Grand total	\$ 856,801.82	\$ 571,301.21	\$ 271,981.78	1,699,084.81	70.7	24,093.04

COST OF ROAD, EQUIPMENT, AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1889.	Total cost to June 30, 1890.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Not included in operating expenses, charged to construction or equipment.			
CONSTRUCTION—						
Right of way			\$ 38.60	\$ 67,417.21	\$ 67,378.61	
Other real estate				332.00	332.00	
Fences			5,724.11	4,054.90	10,079.01	
Buildings, furniture, and fixtures				23,880.19	53,590.18	
Engineering expenses				23,407.43	23,407.43	
Telegraph line				1,745.38	1,745.38	
Sidings and yard extensions				5,300.30	5,300.30	
Road built by contract				1,215,702.02	1,215,702.02	
Other items				2,190.68	2,190.68	
Total construction			\$ 5,085.51	\$ 1,344,830.30	\$ 1,350,516.10	
EQUIPMENT:						
Locomotives						
Passenger cars						
Sleeping, parlor and dining cars						
Baggage, express and postal cars						
Combination cars						
Freight cars						
Other cars of all classes						
Total equipment				\$ 92,671.20	\$ 92,671.20	
Grand total cost construction, equipment, etc				\$ 1,437,401.50	\$ 1,443,087.30	
Total cost construction, equipment, etc.—State of Iowa—All						

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 8,368.03	\$ 9,097.86	\$ 17,465.89
Renewals of rails.....			
Repairs of ties.....	749.89	812.38	1,562.27
Repairs of bridges and culverts.....			
Repairs of fences, road-crossings, signs and cattle guards.....	188.23	203.91	392.14
Repairs of buildings.....	496.29	537.75	1,034.14
Repairs of telegraph.....	16.73	18.12	34.85
Total.....	\$ 9,819.27	\$ 10,670.02	\$ 20,519.29
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	1,575.84	1,707.19	3,283.03
Repairs and renewals of passenger cars.....	2,010.18	2,177.70	4,187.88
Repairs and renewals of freight cars.....			
Total.....	\$ 3,586.02	\$ 3,884.89	\$ 7,470.91
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen, and round-housemen.....	7,392.72	7,076.69	15,469.41
Fuel for locomotives.....	243.41	263.70	507.11
Water-supply for locomotives.....			
All other supplies for locomotives.....			
Wages of other trainmen.....	2,641.72	2,861.86	5,503.58
All other train supplies.....			
Wages of switchmen, flagmen and watchmen.....			
Expense of telegraph, including train dispatchers and operators.....			
Wages of station agents, clerks and laborers.....	3,350.43	3,629.63	6,980.06
Station supplies.....			
Switching charges—balance.....			
Car mileage—balance.....	66.01	71.32	137.33
Loss and damage (freight).....	408.32	507.56	915.88
Miscellaneous loss and damage.....	100.13	173.47	273.60
Other expenses.....			
Total.....	\$ 14,292.94	\$ 15,484.43	\$ 29,777.37
GENERAL EXPENSES—			
Salaries of officers.....			
Salaries of clerks.....	2,144.21	2,322.90	4,467.11
General office expenses and supplies.....			
Agencies, including salaries and rent.....	92.83	100.52	193.40
Advertising and printing.....	141.17	132.93	274.10
Insurance.....			
Total.....	\$ 2,378.21	\$ 2,556.40	\$ 4,934.61
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	9,819.27	10,670.02	20,519.29
Maintenance of equipment.....	3,586.04	3,884.87	7,470.91
Conducting transportation.....	14,293.14	15,484.23	29,777.37
General expenses.....	2,378.21	2,556.40	4,934.61
Grand total.....	\$ 30,106.66	\$ 32,615.52	\$ 62,722.18
OPERATING EXPENSES—STATE OF IOWA—All.....			
Percentage of expenses to earnings—Iowa.....			99 4-5

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road.....	\$ 1,344,830.36	\$ 1,350,316.10	\$ 5,485.74	
Cost of equipment.....	92,571.26	92,571.26		
Other Assets—				
Materials and supplies.....	34.20	1,116.53	1,140.73	
Income account.....	213,600.98	294,943.05	80,736.17	
Grand total.....	\$ 1,650,984.53	\$ 1,738,546.94	\$ 87,562.41	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Capital stock.....	\$ 856,801.82	\$ 856,801.82		
Funded debt.....	571,301.21	571,301.21		
Current liabilities.....	222,981.50	271,981.78	49,000.28	
Mail receipts.....		8,562.13	8,562.13	
Grand Total.....	\$ 1,650,984.53	\$ 1,738,546.94	\$ 87,562.41	

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

American. \$1,700.00 per year.

TELEGRAPH COMPANIES.

Western Union.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.			Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—	Miles.				
First mortgage.....	Winfield.....	Oskaloosa.....	70.7	\$ 8,079.22	B. & W.....		

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers.....	5	1,750.00	1.95
General office clerks.....	4	780.00	1.08
Station agents and operators.....	13	3,060.35	.96
Engineers.....	3	2,880.00	3.07
Firemen.....	9	1,800.00	1.90
Conductors.....	3	2,340.00	2.50
Other trainmen.....	6	3,100.00	1.65
Machinists.....	2	1,914.00	1.62
Carpenters.....	1	1,345.50	2.15
Other shopmen.....	6	3,450.00	1.00
Section foremen.....	6	3,450.00	1.60
Other trackmen.....	45	17,820.00	1.10
Telegraph and dispatchers.....	1	300.00	2.17
Total, including general officers, Iowa.....	98	44,128.35	
Less general officers.....	5	1,750.00	
Total, excluding general officers, Iowa.....	93	42,378.35	
DISTRIBUTION OF ABOVE—			
General administration.....	9	3,530.00	
Maintenance of way and structures.....	51	21,970.00	
Maintenance of equipment.....	9	5,815.00	
Conducting transportation.....	29	14,500.35	
Total, including general officers, Iowa.....	98	44,128.35	
Less general officers.....	5	1,750.00	
Total, excluding general officers, Iowa.....	93	42,378.35	

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue.....	21,455	
Number of passengers carried one mile.....	414,865	
Total passenger revenue.....	\$	11,900.35
Average amount received from each passenger.....		.51
Passenger earnings per mile of road.....		169.59
Passenger earnings per train mile.....		.18

FREIGHT TRAFFIC:

Total freight revenue.....	\$	45,321.61
Freight earnings per mile of road.....		641.04
Freight earnings per train mile.....		.824

TRAIN MILEAGE:

Miles run by passenger trains.....	66,954	
Miles run by mixed trains.....	72,575	
Total mileage trains earning revenue.....	139,529	

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....						
Freight.....						
Switching.....						
Total.....						
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....						
Baggage, express and postal cars.....						
Total.....						
CARS IN FREIGHT SERVICE—						
Box cars.....						
Flat cars.....						
Stock cars.....						
Total.....						
Grand total.....						

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Stone.....	25			70
Iron.....	2	120	375	495
Total.....	27			
TRESTLES.....	39	12	640	7,168

GAUGE OF TRACK—

Three feet; 70.7 miles.

TELEGRAPH.

OWNED BY ANOTHER COMPANY, BUT LOCATED ON PROPERTY OF ROAD MAKING THIS REPORT.

NAME OF OPERATING COMPANY.	NAME OF OWNER.	Miles of wire.	Miles of wire.
Burlington & Western.....	Western Union Telegraph Company.....	76.7	70.7

MILEAGE.

MILEAGE OF ROAD OPERATED.

LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.			Line of pro-prietary companies.	Line operated under lease.	Line operated under con-tract, etc.	Line operated under track-age rights.	Total mileage operated.	New line con-structed during year.	RAILS.	
	Main line.	Branches and spurs.								Iron.	Steel.
Miles of single track	70.7							70.7			
Miles of yard track, sidings and spurs	3.0							3.0			
Total mileage operated (all track)	73.7							73.7			
All in Iowa.											

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW TIES LAID DURING YEAR.

KIND.	Number.	Average price at distribut-ing point.
Cedar	15,728	.90
Oak	2,572	.40
Total	18,300	

STATE OF IOWA.
COUNTY OF DES MOINES, ss.

We, the undersigned, F. W. Barhydt, President, and K. M. Boden, Chief Clerk in charge of accounts of the Burlington & Western Railway Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

T. W. BARHYDT,
President.
K. M. BODEN,
Chief Clerk.

Subscribed and sworn to before me this 25th day of November, 1890.
[SEAL.]

W. L. COOPER,
Notary Public.

ANNUAL REPORT

OF THE

DES MOINES & KANSAS CITY RAILWAY COMPANY.

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA,

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
 Page 7. Give the names of your attorneys in Iowa.
 Superintendents for Iowa.
 Division superintendents for Iowa.
 Page 11. Total mileage operated in Iowa.
 Page 13. Total mileage in Iowa.
 Page 17. 1—Amount of stock issued for dividends on earnings. None.
 2—Amount of stock per mile of road. \$7,142.85.
 3—Amount of stock representing road in Iowa. \$760,001.55.
 4—Amount of stock held in Iowa. None.
 Page 19. Amount of funded debt representing road in Iowa. See Recapitulation.
 Page 27. Grand total for Iowa.
 Page 33. Taxes paid in Iowa.
 Page 45. 1—Operating expenses per mile of road. \$540.04.
 2—Operating expenses per train mile. 48.36 cents.
 3—Proportion of operating expenses and taxes for Iowa. Five per cent of Iowa operating expenses.
 4—Percentage of expenses to earnings. 87.54 per cent.
 5—Net earnings per train mile. .06409.
 6—Percentage of earnings to stock and debt. 5.65 per cent.
 7—Percentage of earnings to cost of road and equipment. 5.8 per cent.
 8—Surplus at the commencement of the year. See Income Account.
 9—Surplus at the close of the year. See Income Account.
 10—Amount of its own stock owned by the company. None.
 Page 46. Fencing in Iowa.
 1—How many miles of fencing on your road in Iowa? 100 miles (estimated).
 2—How many miles of unfenced road in Iowa? 50 miles (estimated).
 3—What is the average cost per mile of fencing? \$150.00.
 4—What is the total cost of the same? \$15,000.00.
 5—How many miles of new fencing built during the year? 50.

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots. About 6½ tons.

2—Average number of tons in cars when in less than car lots. Cannot tell.
 3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight. 80 tons by N. G. engine.

4—Give the names of and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890.

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

Regret inability to supply this information.

5—Total amount received for local freight. \$17,798.79.

6—Total amount received for through freight. \$27,381.62.

7—Number of tons of local freight carried. 202,864.91.

8—Total amount received from freight originating in Iowa and passing outside the State. \$30,650.39.

9—Total amount received from freight originating outside the State and destined to points in Iowa. \$7,888.83.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line? 39½ per cent.

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State? 88 per cent.

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State? 22½ per cent.

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State? None moved across the State.

14—What per cent of freight received at each station on your road is local and what per cent inter-state? Cannot tell.

15—What proportion of earnings is credited to Iowa on business passing across the State from points beyond to points beyond the State? None passed across the State.

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State? 93½ of all earnings credited to Iowa, that being proportion of train mileage.

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines? No branch lines.

19—Give the amount in tons and kind of freight furnished by each branch line to your main line. No branch lines.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890.

East bound, number of tons.....
 West bound, number of tons.....

Total tons.....
 Line does not cross the river.

Tonnage crossing Missouri river bridge at for the year ending June 30, 1890.
 East bound, number of tons.....
 West bound, number of tons.....
 Total tons.....
 Line does not cross the river.

Page 69. Under heading "State or Territory" insert Iowa.
 Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.
 Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANT.

- Page 78. 1—State the number of acres of land your company has already received from the congressional grants.
 2—State the number of acres yet to laure to your company from congressional grants.
 3—State the average price at which these lands have been sold or contracted by the company.
 4—State the number of acres sold.
 5—State the amount received from sales.
 6—State the amount unpaid on outstanding contracts.
 7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.
 8—State the amount expended in sale and management of lands.
 9—State the amount of taxes paid on lands.
 10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes. No land grant.
 11—The cost and actual present cash value of road and equipment including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business.
- Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt? No funded debt.
 2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs. None.
 3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic. Western Freight Association.
 4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road. None.

STATE OF IOWA,
 BOARD OF RAILROAD COMMISSIONERS,
 Des Moines, December 18, 1890.

MR. JOHN C. NEWTON, General Manager D. M. & K. C. Ry Co., Des Moines, Iowa:

DEAR SIR—Please furnish to the Commission for use in your forthcoming annual report, the following information:

- 1—Number of passenger cars warmed by ordinary car stove.
- 2—Number of passenger cars warmed by any other method.
- 3—Name and brief description of heating apparatus in use, other than ordinary car stoves.
- 4—Number of passenger cars lighted by ordinary lamp.
- 5—Number of passenger cars lighted by any other method.
- 6—Name and brief description of other means of lighting cars other than ordinary lamp.

Very respectfully,
 W. W. ALNSWORTH,
 Secretary.

Answers to above questions respecting heating and lighting:

- 1-3—All passenger cars heated by ordinary stoves.
- 4-6—All passenger cars lighted by ordinary oil lamp.

HISTORY.

Name of common carrier making this report:
 Des Moines & Kansas City Railway Company.

Date of organization:
 January 19, 1888.

Under laws of what government, State or Territory organized? If more than one, name all; give reference to each statute and all amendments thereof:
 Iowa.

If a re-organized company, give name of original corporation, and refer to laws under which it was organized.
 Des Moines, Osceola & Southern Railway Company, laws of State of Iowa.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
M. V. B. Edgerly.....	Springfield, Mass.....	
B. F. Folsom.....	Exeter, New Hampshire..	
J. C. Newton.....	Des Moines, Iowa.....	
W. F. Putnam.....	Exeter, New Hampshire..	
John S. Tilney.....	New York City.....	
D. B. Wesson.....	Springfield, Mass.....	
R. T. Wilson.....	New York City.....	
A. C. Barstow, Jr.....	Providence, Rhode Island.	
Edward Woodman.....	Portland, Maine.....	

Total number of stockholders at date of last election:
 All stock held by M. V. B. Edgerly as trustee for syndicate.

Give post-office address of general office:
 Des Moines, Iowa.

Stockholders in Iowa:
 See above answer, commencing "all stock."

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	M. V. B. Edgerly.....	Springfield, Mass.
Vice-president.....	John C. Newton.....	Des Moines, Iowa.
Secretary.....	B. F. Kauffman.....	Des Moines, Iowa.
Treasurer.....	Harris Frederick.....	Springfield, Mass.
General Solicitor.....	B. F. Kauffman.....	Des Moines, Iowa.
Auditor.....	Theo. C. Sherwood.....	Des Moines, Iowa.
General Manager.....	John C. Newton.....	Des Moines, Iowa.
Superintendent of Telegraph.....	Theo. C. Sherwood.....	Des Moines, Iowa.
General Freight Agent.....	Theo. C. Sherwood.....	Des Moines, Iowa.
General Passenger Agent.....	Theo. C. Sherwood.....	Des Moines, Iowa.
Attorney in Iowa.....	B. F. Kauffman.....	Des Moines, Iowa.
Superintendent in Iowa.....	Theo. C. Sherwood.....	Des Moines, Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of road named.
	FROM—	TO—		
Des Moines & Kansas City R'y	Des Moines	Calmarville, Mo.	112.00	112.00
Total mileage operated.				
Mileage operated in Iowa, 100 miles.				
The location of the terminal point at Calmarville, Mo., has been changed by building an extension of the line amounting to 91-100 of a mile. The extension was completed and brought into operation September 1890.				

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	Rate.	Amount.
CAPITAL STOCK—Common	8,000	\$100.00	\$800,000.00			None.	
Total	8,000	\$100.00	\$800,000.00				

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Due from agents	\$ 1,824.65
Net traffic balances due from other companies	1,402.53
Due from solvent companies and individuals	15,961.20
Balance—current liabilities	421,100.35
Total	\$ 440,387.71
Materials and supplies on hand, \$694.02.	

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Loans and bills payable	\$ 408,000.31
Audited vouchers and accounts	1,735.49
Wages and salaries	5,241.00
Miscellaneous	31.86
Balance—cash assets	10,248.26
Total	\$ 440,387.71

INCOME ACCOUNT.

Gross earnings from operation	\$ 60,080.02
Less operating expenses	60,484.02
Income from operation	\$ 8,604.40
DEDUCTIONS FROM INCOME—	
Taxes	\$ 3,436.44
Total deductions from income	3,436.44
Net income	\$ 5,167.96
Surplus from operations of year ending June 30, 1890	\$ 5,167.96
Deficit on June 30, 1889	12,724.53
Deficit on June 30, 1890	\$ 7,556.57

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of re-payments, etc.	Actual earnings.
PASSENGER—			
Total passenger revenue			\$ 16,546.58
Mall			4,500.04
Express			876.75
Total passenger earnings			\$ 22,612.37
FREIGHT—			
Total freight earnings			42,130.00
Total passenger and freight earnings			\$ 64,742.37
OTHER EARNINGS FROM OPERATION—			
Telegraph earnings			316.89
Total other earnings			\$ 316.89
Total gross earnings from operation—Iowa			\$ 64,460.06
Total gross earnings from operation—entire line			\$ 60,080.02

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To Railroads.	To other Properties.	Miles.	Amount.	
Capital stock.....	\$ 800,000.00	\$ 800,000.00		112.00	\$ 7,142.85	

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	CAPITAL STOCK.	FUNDED DEBT.	CURRENT LIABILITIES.	TOTAL.	AMOUNT PER MILE OF ROAD.	
					Miles.	Amount.
Main line as above.....	\$ 800,000.00	None	\$ 421,109.35	1,221,109.35	112.00	\$ 10,962.76
Main line as above—representing road in Iowa.....	700,001.55		406,417.80	1,106,419.35	100.00	11,011.09
Main line as above—representing road in Missouri.....	30,388.45		20,091.55	50,480.00	12.00	5,000.00

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.				Total cost to June 30, 1888.	Total cost to June 30, 1890.	Cost per mile.
	Not included in operating expenses.		Charged to income account as permanent improvements.	Charged to construction or equipment.			
	Included in operating expenses.						
CONSTRUCTION—							
Right of way.....			\$ 38,350.00		4,531.00	\$ 43,183.00	
Fences.....			7,405.70		3,790.30	11,246.00	
Grading and bridge and culvert masonry.....			20,211.00		1,086.40	22,210.00	
Bridges and trestles.....			7,553.50		2,030.71	9,584.21	
Rails.....			31,245.00		117,323.71	148,567.70	
Ties.....			24,283.34		20,037.64	44,320.98	
Other superstructure.....			832.11		265.47	1,097.58	
Buildings, furniture and fixtures.....			3,820.00		3,702.62	7,522.62	
Shop machinery and tools.....			3,370.80		2,854.00	6,224.80	
Engineering expenses.....			1,845.75		257.67	2,103.42	
Interest during construction.....					23,032.60	23,032.60	
Telegraph line.....					23.25	23.25	
Sidings and yard extensions.....					1,802.34	1,802.34	
Purchase of constructed road and equipment.....					800,000.00	800,000.00	
Other items.....					21,700.14	28,741.91	
Total construction.....			\$ 171,156.63		\$ 1,149,062.56		
EQUIPMENT—							
Locomotives.....			28,400.01		363.15	28,763.16	
Passenger cars.....			1,842.88			1,842.88	
Freight cars.....			4,307.16		7,292.90	11,600.06	
Other cars of all classes.....			300.00		801.03	1,101.03	
Total equipment.....			\$ 34,940.05		\$ 43,457.94		
Grand total cost construction, equipment, etc.....			\$ 206,076.70		\$ 1,192,520.50	\$ 1,192,520.50	10,655.44

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway	\$ 2,222.09	\$ 8,654.91	\$ 11,276.01
Repairs of bridges and culverts	1,466.96	598.38	2,065.34
Repairs of fences, road-crossings, signs and cattle guards	143.32	338.29	501.61
Repairs of buildings	88.63	221.57	310.20
Repairs of telegraph	14.26	35.64	49.90
Other expenses	13.41	33.54	46.95
Total	\$ 4,977.58	\$ 9,301.43	\$ 14,279.01
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives	\$ 1,885.76	\$ 4,714.30	\$ 6,600.15
Repairs and renewals of passenger cars	1,910.80	4,770.90	6,687.75
Repairs and renewals of freight cars	216.95	542.36	759.31
Other expenses			
Total	\$ 4,013.51	\$ 10,027.56	\$ 14,041.07
CONDUCTING TRANSPORTATION—			
Wages of engineers, firemen and roundhouse men	\$ 1,587.57	\$ 3,066.90	\$ 4,654.47
Fuel for locomotives	910.10	2,275.21	3,185.31
Water supply for locomotives	305.28	763.16	1,068.44
All other supplies for locomotives	122.93	432.31	555.24
Wages of other trainmen	903.98	2,259.05	3,163.03
All other train supplies	121.37	303.42	424.79
Expense of telegraph, including train dispatchers and operators	403.21	1,008.02	1,411.23
Wages of station agents, clerks and laborers	1,497.86	3,744.63	5,242.49
Station supplies	71.46	178.96	250.42
Loss and damage	574.59	1,436.47	2,011.06
Injuries to persons	437.64	1,094.11	1,531.75
Other expenses	19.85	49.65	69.50
Total	\$ 7,005.84	\$ 17,514.50	\$ 24,520.34
GENERAL EXPENSES—			
Salaries of officers	\$ 342.85	\$ 857.15	\$ 1,200.00
Salaries of clerks	380.95	974.90	1,355.85
General office expenses and supplies	68.34	170.85	239.19
Insurance	358.09	896.71	1,254.80
Expense of traffic associations		127.52	127.52
Legal expenses	350.39	870.29	1,220.68
Stationery and printing	356.91	892.29	1,249.20
Other general expenses	221.47	553.67	775.14
Total	\$ 2,088.71	\$ 5,549.35	\$ 7,638.06
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures	\$ 4,977.58	\$ 9,301.43	\$ 14,279.01
Maintenance of equipment	4,013.51	10,027.56	14,041.07
Conducting transportation	7,005.84	17,514.50	24,520.34
General expenses	2,088.71	5,549.35	7,638.06
Grand total	\$ 18,085.64	\$ 42,392.84	\$ 60,478.48
Percentage of expenses to earnings, entire line			87.54
OPERATING EXPENSES—STATE OF IOWA—			
Maintenance of way and structures	\$ 3,866.03	\$ 9,516.04	\$ 13,382.07
Maintenance of equipment	3,744.59	9,361.46	13,106.05
Conducting transportation	6,836.42	16,341.06	23,177.48
General expenses	1,942.51	5,183.89	7,126.40
Total	\$ 16,389.55	\$ 40,402.45	\$ 56,792.00
Percentage of expenses to earnings, Iowa			87.54

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1899.	Total June 30, 1898.	YEAR ENDING JUNE 30, 1899.	
			Increase.	Decrease.
Cost of road	\$ 987,303.70	\$ 1,103,410.40	\$ 306,076.70	
Cost of equipment	12,894.20	10,248.36	6,356.97	
Cash and current assets				
OTHER ASSETS—				
Material and supplies	283.87	894.02	510.15	
Profit and loss	12,724.53	7,566.57	5,157.96	
Grand total	\$ 1,013,333.49	\$ 1,221,109.35	\$ 207,775.86	

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1899.	Total June 30, 1898.	YEAR ENDING JUNE 30, 1899.	
			Increase.	Decrease.
Capital stock	\$ 800,000.00	\$ 800,000.00		
Current liabilities	213,333.49	421,109.35	207,775.86	
Grand total	\$ 1,013,333.49	\$ 1,221,109.35	\$ 207,775.86	

IMPORTANT CHANGES DURING THE YEAR—STATE OF IOWA.

The southern terminus at Calnsville, Missouri, has been removed farther south, by building an extension of the road 91-100 of a mile in length. This extension was completed and put in operation September 1, 1899.

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

American Express Company pays first class rates on merchandise and second class on produce, actual weight.

MAILS.

U. S. government pays for mail service \$399.46 per month.

OTHER RAILROAD COMPANIES.

Through joint freight tariffs with C., B. & Q. C., R. I. & P., C. & N. W., C., St. P. & K. C. and other roads.

TELEGRAPH COMPANIES.

Western Union Telegraph Company maintains line in repair and takes 75 per cent of receipts, leaving 25 per cent as our proportion.

EMPLOYEES AND SALARIES—STATE OF IOWA.

CLASS.	Average num-ber.	Total compen-sation for year.	Average daily compensation.
General officers.....	2	1,080.00	4.99
General office clerks.....	15	1,228.40	1.35
Station agents and operators.....	15	4,796.96	1.30
Other station men.....	15	833.74	1.30
Enginemen.....	2	3,165.01	2.00
Firemen and hostlers.....	2	2,036.26	1.10
Conductors.....	2	2,105.53	2.25
Other trainmen.....	2	1,058.41	1.70
Machinists.....	2	5,435.27	2.30
Carpenters.....	2	4,974.55	1.70
Other shopmen.....	2	4,853.46	2.00
Section foremen.....	12	5,780.99	1.30
Other trackmen and laborers.....	52	20,648.35	1.30
Dispatchers.....	1	450.00	1.50
Total (including general officers)—Iowa.....		\$ 58,075.94	
Less general officers.....		1,080.00	
Total (excluding general officers)—Iowa.....		\$ 56,995.94	
DISTRIBUTION OF ABOVE—			
General administration.....		2,308.40	
Maintenance of way and structures.....		12,132.02	
Maintenance of equipment.....		7,621.56	
Conducting transportation.....		14,774.13	
Construction and improvements.....		21,219.83	
Total (including general officers)—Iowa.....		\$ 58,075.94	
Less general officers.....		1,080.00	
Total (excluding general officers)—Iowa.....		\$ 56,995.94	
Total (including general officers)—entire line.....		\$ 62,246.45	

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:	
Number of passengers carried earning revenue.....	22,862
Number of passengers carried one mile.....	587,172
Average distance carried, miles.....	24.89
Total passenger revenue.....	\$ 16,546.58
Average amount received from each passenger.....	70.13
Average receipts per passenger per mile.....	.02.82
Passenger earnings per mile of road.....	239.13.37
Passenger earnings per train-mile.....	84.290
FREIGHT TRAFFIC:	
Number of tons carried of freight earning revenue.....	26,649
Number of tons carried one mile.....	1,541,282
Average distance haul of one ton, miles.....	57.84
Total freight revenue.....	\$ 42,130.00
Average amount received for each ton of freight.....	1.58.090
Average receipts per ton per mile.....	.02.73
Freight earnings per mile of road.....	421.30
Freight earnings per train mile.....	64.612
PASSENGER AND FREIGHT:	
Passenger and freight revenue.....	\$ 58,676.58
Passenger and freight revenue per mile of road.....	64,143.37
Passenger and freight earnings.....	641.43.37
Passenger and freight earnings per mile of road.....	64,466.06
Gross earnings from operation.....	64,466.06
Gross earnings from operation per mile of road.....	64,466.06
Expenses.....	56,432.51
Expenses per mile of road.....	564.32.51

TRAIN MILEAGE:	
Miles run by passenger trains.....	26,116
Miles run by freight trains.....	62,816
Total mileage trains earning revenue.....	91,932
Miles run by construction and other trains.....	20,033
Grand total train mileage.....	117,965
Mileage of loaded freight cars—north.....	\$ 167,707
Mileage of loaded freight cars—south.....	130,083
Mileage of empty freight cars—north.....	50,300
Mileage of empty freight cars—south.....	87,887
Average number of freight cars in train.....	8
Average number of loaded cars in train.....	6
Average number of empty cars in train.....	2
Average number of tons of freight in train.....	28
Average number of tons of freight in each loaded car.....	4 1/2

PASSENGER AND FREIGHT, AND TRAIN MILEAGE—ENTIRE LINE.

PASSENGER TRAFFIC:	
Number of passengers carried earning revenue.....	22,862
Number of passengers carried one mile.....	629,328
Average distance carried, miles.....	24.89
Total passenger revenue.....	\$ 17,734.81
Average amount received from each passenger.....	70.13
Average receipts per passenger per mile.....	.02.82
Passenger earnings per mile of road.....	210.64
Passenger earnings per train mile.....	78.644
FREIGHT TRAFFIC:	
Number of tons carried of freight earning revenue.....	28,563
Number of tons carried one mile.....	1,651,964
Average distance haul of one ton, miles.....	57.84
Total freight revenue.....	\$ 45,155.41
Average amount received for each ton of freight.....	1.58.090
Average receipts per ton per mile.....	.02.73
Freight earnings per mile of road.....	403.17
Freight earnings per train mile.....	64.612

PASSENGER AND FREIGHT:	
Passenger and freight revenue.....	\$ 62,890.22
Passenger and freight revenue per mile of road.....	601.51
Passenger and freight earnings.....	68,749.30
Passenger and freight earnings per mile of road.....	613.85
Gross earnings from operation.....	60,089.02
Gross earnings from operation per mile of road.....	616.87
Expenses.....	60,484.62
Expenses per mile of road.....	540.94

TRAIN MILEAGE:	
Miles run by passenger trains.....	27,991
Miles run by freight trains.....	70,542
Total mileage trains earning revenue.....	98,533
Miles run by construction and other trains.....	26,533
Grand total train mileage.....	125,066
Mileage of loaded freight cars—north.....	179,815
Mileage of loaded freight cars—south.....	139,425
Mileage of empty freight cars—north.....	53,869
Mileage of empty freight cars—south.....	94,198
Average number of freight cars in train.....	8
Average number of loaded cars in train.....	6
Average number of empty cars in train.....	2
Average number of tons of freight in train.....	28
Average number of tons of freight in each loaded car.....	4 1/2

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain			9,506	
Flour			843	
Other mill products			291	
Fruits and vegetables			133	
PRODUCTS OF ANIMALS—				
Live stock			5,816	
PRODUCTS OF MINES—				
Anthracite coal			2,904	
Bituminous coal				
PRODUCTS OF FOREST—				
Lumber, hoops, etc.			1,749	
MANUFACTURES—				
Other castings and machinery			260	
Cement, brick and lime			103	
Agricultural implements			176	
MERCHANDISE			5,478	
Total tonnage, Iowa			26,549	
Total tonnage, entire line			28,563	

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....		3	5	Westinghouse		
Freight.....		5	5	Hand		
Switching.....		8				
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....		2	2	Vacuum		
Combination cars.....		2	2	Hand		
Baggage, express and postal cars (See combination).....						
Total.....		4				
CARS IN FREIGHT SERVICE—						
Box cars.....		70				
Flat cars.....		42				
Stock cars.....		32				
Coal cars.....		36		All hand.		
Total.....		180				
CARS IN COMPANY'S SERVICE—						
Calbox cars.....		10				
Total.....		10				
Grand total.....		180				

DES MOINES & KANSAS CITY RAILWAY CO.

MILEAGE.

MILEAGE OF ROAD OPERATED.

MILEAGE OF RAIL OPERATED.											
LINE IN USE.	LINE REPRESENTED BY CAPITAL STOCK.			Line of property.	Line operated under lease.	Line operated under contract, etc.	Line operated under track-lease rights.	Total mileage operated.	New line constructed during year.	RAILS.	
	Main line.	Branches and spurs.	Line of property.							Iron.	Steel.
Miles of single track.	112	2.63						112	91		
Miles of yard track and sidings.	112	2.63						114.63	91	43	69

PERCENTAGE OF LINE BY STATES AND TERRITORIES.

MILEAGE OPERATED BY ROAD MAKING THIS REPORT.

[illegible]

MILEAGE OWNED BY ROAD MAKING THIS REPORT.

[illegible]

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.		
KIND.	Tons.	Weight per yard, lbs.	Average price per ton at distributing point.	KIND.	Number.	Average price at distributing point.
Steel.....	900.00	55.4	\$25.00	Cedar.....	5,000	
				Oak.....	50,000	\$.40
Total.....	900.00			Total.....	55,000	.40

*Including fastenings.

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal bituminous.	Wood, cords soft.	Total fuel consumed—tons.	Miles run.	Av. pounds consumed per mile.
Passenger.....	1,901.40		1,901.40		
Freight.....	1,552.90		1,552.90		
Construction.....	479.30		479.30		
Total.....	3,935.60		3,935.60	117,605	56.54

ACCIDENTS TO PERSONS.

KIND OF ACCIDENT.	PASSENGERS.		OTHERS.				TOTAL.	
			TRESPASSERS.		NOT TRESPASSING.			
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Derailments.....		10						
Other train accidents.....		1						
Total.....		11						

BRIDGES, TRETTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Wooden.....	8			742
Total.....	8			742
TRETTLES.....	132			11,411

GAUGE OF TRACK—
Three feet.

TELEGRAPH.

Miles of line, 100; miles of wire, 100. Owned and operated by Western Union.

STATE OF IOWA.
COUNTY OF POLK. ss.

I, the undersigned, Theo. C. Sherwood, Acting General Manager, Auditor and Assistant Treasurer of the Des Moines & Kansas City Railroad Company, on my oath do say that the foregoing return has been prepared, under my direction, from the original books, papers, and records of said company; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of my knowledge, information, and belief; and I further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made, as far as can be ascertained at present time.

THEO. C. SHERWOOD,
Acting Gen. Man., Asst. Treas. and Auditor.

Subscribed and sworn to before me this 23d day of December, 1900.

[SEAL.]

W. E. BARRETT,
Notary Public.

ANNUAL REPORT

OF THE

DES MOINES & NORTHWESTERN RAILWAY COMPANY.

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA.

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
 Page 7. Give the names of your attorneys in Iowa.
 Superintendents for Iowa.
 Division superintendents for Iowa.
 Page 11. Total mileage operated in Iowa.
 Page 13. Total mileage in Iowa.
 Page 17. 1—Amount of stock issued for dividends on earnings.
 2—Amount of stock per mile of road.
 3—Amount of stock representing road in Iowa.
 4—Amount of stock held in Iowa.
 Page 19. Amount of funded debt representing road in Iowa.
 Page 27. Grand total for Iowa.
 Page 33. Taxes paid in Iowa.
 Page 45. 1—Operating expenses per mile of road.
 2—Operating expenses per train mile.
 3—Proportion of operating expenses and taxes for Iowa.
 4—Percentage of expenses to earnings.
 5—Net earnings per train mile.
 6—Percentage of earnings to stock and debt.
 7—Percentage of earnings to cost of road and equipment.
 8—Surplus at the commencement of the year.
 9—Surplus at the close of the year.
 10—Amount of its own stock owned by the company.
 Page 46. Fencing in Iowa.
 1—How many miles of fencing on your road in Iowa? 19.77.
 2—How many miles of unfenced road in Iowa? 62.22.
 3—What is the average cost per mile of fencing? \$280.00.
 4—What is the total cost of the same? \$7,697.00.
 5—How many miles of new fencing built during the year? 16.42.

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots. 18 tons.
 2—Average number of tons in cars when in less than car lots. 8 tons.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight. Engine of 22½ tons will carry 100 tons.

4—Give the names and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890: Cannot answer. No record kept.

a—Total receipts for freight forwarded to points outside the State.
 b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.
 d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.
 f—Total receipts from passengers from points outside the State.

We do not sell tickets over connecting lines either within or without the State, nor do we receive passenger business ticketed by connections.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.
 The passenger business is all within the State.

5—Total amount received for local freight. \$50,566.39.

6—Total amount received for through freight. \$110,876.10.

7—Number of tons of local freight carried. 33,082 tons.

8—Total amount received from freight originating in Iowa and passing outside the State. No record.

9—Total amount received from freight originating outside the State and destined to points in Iowa. No record.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line? 31.25 per cent.

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State? No record.

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State. No record.

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State? No such business.

14—What per cent of freight received at each station on your road is local and what per cent interstate? No record.

15—What proportion of earnings is credited to Iowa on business passing across the State, from points beyond to points beyond the State? No such business.

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State? All business credited to Iowa.

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State? All business credited to Iowa.

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State or to points on other lines? No branch lines.

19—Give the amount in tons and kind of freight furnished by each branch line to your main line. No branch lines.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890:

East bound, number of tons
 West bound, number of tons

Total tons

Tonnage crossing the Missouri river bridge at for the year ending June 30, 1890:

East bound, number of tons

West bound, number of tons

Total tons

No record

Page 69. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings. Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

Page 78. 1—State the number of acres of land your company has already received from the congressional grants.

2—State the number of acres yet to be enured to your company from congressional grants.

3—State the average price at which these lands have been sold or contracted by the company.

4—State the number of acres sold.

5—State the amount received from sales.

6—State the amount unpaid on outstanding contracts.

7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.

8—State the amount expended in sale and management of lands.

9—State the amount of taxes paid on lands.

10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes. This company has received no land grant from the State or general government.

11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road, and all fixtures and conveniences for transacting its business.

Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt? None.

2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs. Des Moines Union R'y Co. operate terminals at Des Moines which this company use.

3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic. Western Freight Association, Western Weighing Association, and Classification Committee.

4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road. No fast freight lines operated on this road.

The passenger cars of this company are heated by ordinary coal stoves and lighted by oil lamps.

HISTORY.

Name of common carrier making this report:
Des Moines & Northwestern Railway.

Date of organization:
October 31, 1887.

Under laws of what Government, State or Territory organized? If more than one name all. Give reference to each statute and all amendments thereof:
State of Iowa.

If a consolidated company, name the constituent companies. Give reference to charters of each, and all amendments of same:
Is not a consolidated company.

If a re-organized company, give name of original corporation, and refer to laws under which it was organized:
Des Moines, Adel & Western; Des Moines Northwestern.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
F. M. Hubbell.....	Des Moines, Iowa.....	January 31, 1891.
G. M. Dodge.....	New York, N. Y.....	January 31, 1891.
F. C. Hubbell.....	Des Moines, Iowa.....	January 31, 1891.
H. D. Thompson.....	Des Moines, Iowa.....	January 31, 1891.
A. N. Denman.....	Des Moines, Iowa.....	January 31, 1891.
A. B. Cummins.....	Des Moines, Iowa.....	January 31, 1891.
L. M. Martin.....	Des Moines, Iowa.....	January 31, 1891.

Total number of stockholders at date of last election:
Seven.

Date of last meeting of stockholders for election of directors:
January 31, 1890.

Give post-office address of general and operating office:
Des Moines, Iowa.

Number of stockholders in Iowa:
Six.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President.....	F. M. Hubbell.....	Des Moines, Iowa.
First Vice-President.....	F. C. Hubbell.....	Des Moines, Iowa.
Secretary.....	A. N. Denman.....	Des Moines, Iowa.
Treasurer.....	H. D. Thompson.....	Des Moines, Iowa.
General Solicitor.....	A. B. Cummins.....	Des Moines, Iowa.
Auditor.....	J. M. Miller.....	Des Moines, Iowa.
Chief Engineer.....	C. E. McMeekin.....	Des Moines, Iowa.
Superintendent.....	Geo. W. Ogilvie.....	Des Moines, Iowa.
Superintendent of Telegraph.....	C. A. Ross.....	Des Moines, Iowa.
General Freight Agent.....	W. S. Jennings.....	Des Moines, Iowa.
General Passenger Agent.....	W. S. Jennings.....	Des Moines, Iowa.
General Ticket Agent.....	W. S. Jennings.....	Des Moines, Iowa.
Superintendent for Iowa.....	G. W. Ogilvie.....	Des Moines, Iowa.
Attorney for Iowa.....	A. B. Cummins.....	Des Moines, Iowa.

PROPERTY OPERATED.

NAME.	TERMINALS.		Miles of line for each road named.	Miles of line for each class of roads named.
	FROM—	TO—		
Des Moines & Northwestern	Des Moines, Iowa.....	Fonda, Iowa.....	114	
Total mileage operated.....			114	

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR.	
					Rate.	Amount.
CAPITAL STOCK—						
Common	10,005	\$ 100.00	\$ 4,000,000.00	\$ 1,000,500.00		
Stock issued for dividends.....	None.					
Amount of stock per mile.....	\$ 8,776.31					
Amount of stock for Iowa.....	All.					
Amount of stock held in Iowa.....	8,504.00					
Total.....	10,005	\$ 100.00	\$ 4,000,000.00	\$ 1,000,500.00		

MANNER OF PAYMENT FOR CAPITAL STOCK.—No transactions of this kind during year.

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	INTEREST.			
	Date of issue.	When due.					Rate.	When payable.	Amount accrued during year.	Amount matured during year.
First mortgage	1888	1895		\$ 450,000.00	\$ 450,000.00		5	May 20, Nov 20	\$ 22,500.00	\$ 22,500.00
Grand total.....				\$ 450,000.00	\$ 450,000.00				\$ 22,500.00	\$ 22,500.00

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount matured during year.
Mortgage bonds	\$ 450,000.00	\$ 450,000.00	\$ 22,500.00	\$ 22,500.00
Total.....	\$ 450,000.00	\$ 450,000.00	\$ 22,500.00	\$ 22,500.00

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	TOTAL AMOUNT OUTSTANDING.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		REMARKS.
		To railroads.	To other properties.	Miles.	Amount.	
Capital stock.....	\$ 1,000,500.00	\$ 1,000,500.00		114	\$ 8,773.31	
Bonds	450,000.00	450,000.00		114	3,947.30	
Total	\$ 1,450,500.00	\$ 1,450,500.00			\$ 12,720.61	

FOR MILEAGE OPERATED BY ROAD MAKING THIS REPORT (TRACKAGE RIGHTS EXCLUDED), THE OPERATIONS OF WHICH ARE INCLUDED IN THE INCOME ACCOUNT.

NAME OF ROAD.	CAPITAL STOCK, FUNDED DEBT.	CURRENT LIABILITIES.	TOTAL.	AMOUNT PER MILE OF ROAD.	
				Miles.	Amount.
Des Moines & Northwestern.....	\$ 1,000,500.00	\$ 450,000.00	\$ 1,450,500.31	114	\$ 12,720.65
Grand total (all in Iowa)	\$ 1,000,500.00	\$ 450,000.00	\$ 1,450,500.31	114	\$ 12,720.65

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1889.	Total cost to June 30, 1890.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Charged to construction or equipment.			
CONSTRUCTION—						
Right of way	\$	\$				
Other real estate		6,918.56				
Fences		1,404.31				
Grading and bridge and culvert masonry	55,619.22					
Bridges and trestles	15,094.21					
Rails		17.50				
Ties		588.80				
Other superstructure		266.75				
Buildings, furniture and fixtures						
Shop machinery and tools						
Engineering expenses						
Interest during construction						
Discount on securities sold for construction						
Telegraph line						
Wharfing, etc.						
Sidings and yard extensions		40.00				
Terminal facilities and elevators						
Road built by contract						
Purchase of constructed road						
Other items						
Total construction	\$ 70,653.43	\$ 9,170.02		\$ 1,457,571.35	\$ 1,466,747.37	\$ 12,866.20

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS—CONTINUED.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1889.	Total cost to June 30, 1890.	Cost per mile.
	Included in operating expenses.	Charged to income account as permanent improvements.	Charged to construction of equipment.			
EQUIPMENT—Nothing to report for 1890. Locomotives Passenger cars Sleeping, parlor and dining cars Baggage, express and postal cars Combination cars Freight cars Other cars of all classes Floating equipment Grand total cost construction, equipment, etc.	\$ 70,283.43	0,176.02		\$ 1,457,571.25	\$ 1,466,747.27	\$ 12,866.20

Grand total cost construction, equipment, etc. States of Iowa—All for Iowa.

Total cost construction, equipment, etc. States of Iowa—All for Iowa.

New rails were purchased during the year to the amount of \$93,700.02, and old rails sold to amount of \$11,171.40 and placed to credit of rails purchased; balance, \$85,619.22.

It is impossible to give the total cost of the road to June 30, 1889 and 1890, in detail called for, as the property was purchased as a whole in 1887, and the amount paid, \$1,450,000.00, covered construction, equipment, etc.

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash.....	\$ 1,530.22
Bills receivable.....	3,000.00
Due from agents.....	114.27
Due from solvent companies and individuals.....	3,481.55
Balance—current liabilities.....	91,212.27
Total.....	\$ 99,438.31

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Taxes.....	\$ 9,333.20
Loans and bills payable.....	65,000.00
Audited vouchers and accounts.....	827.61
Matured interest coupons unpaid (including coupons due July 1).....	11,250.00
Rentals due July 1—car rentals.....	13,697.50
Total.....	\$ 99,438.31

INCOME ACCOUNT.

Gross earnings from operation.....	\$ 213,886.36
Less operating expenses.....	207,423.82
Income from operation.....	\$ 6,462.44
Total income.....	\$ 6,462.44
DEDUCTIONS FROM INCOME—	
Interest on funded debt accrued.....	\$ 22,500.00
Interest on interest-bearing current liabilities accrued, not otherwise provided for.....	3,088.35
Taxes.....	5,350.18
Permanent improvements.....	9,176.02
Total deductions from income.....	\$ 40,114.56
Deficit.....	\$ 33,632.12
Deficit from operation of year ending June 30, 1890.....	33,632.12
Deficit on June 30, 1889.....	43,012.78
Deficit on June 30, 1890.....	\$ 77,564.90

EARNINGS FROM OPERATION—STATE OF IOWA.

ITEM.	Total receipts.	Deductions, account of re-payments, etc.	Actual earnings.
PASSENGER—			
Passenger revenue.....	\$ 30,818.22		
Total passenger revenue.....			\$ 30,818.22
Mail.....			6,791.40
Express.....			1,964.04
Extra baggage and storage.....			442.65
Total passenger earnings.....			\$ 49,016.31
FREIGHT—			
Freight revenue.....	\$ 161,553.00		
Less repayments:			
Overcharge to shippers.....		270.79	
Total deductions.....		\$ 270.79	
Total freight revenue.....			\$ 161,382.30
Total freight earnings.....			\$ 161,382.30
Total passenger and freight earnings.....			\$ 210,398.61
OTHER EARNINGS FROM OPERATION—			
Car mileage—balance.....	\$ 148.28		
Rentals not otherwise provided for.....	\$ 3,339.17		
Total other earnings.....			\$ 3,487.45
Total gross earnings from operation—Iowa.....			\$ 213,886.06
Total gross earnings from operation—Entire line..... Same.			

OPERATING EXPENSES.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
MAINTENANCE OF WAY AND STRUCTURES—			
Repairs of roadway.....	\$ 9,659.47	\$ 14,459.21	\$ 24,098.68
Renewals of rails.....	22,247.69	13,271.50	35,519.19
Renewals of ties.....	6,025.68	9,338.53	15,364.21
Repairs of bridges and culverts.....	2,244.52	3,666.33	5,910.85
Repairs of fences, road-crossings, signs and cattle guards.....	193.28	289.02	482.30
Repairs of buildings.....	488.65	732.96	1,221.61
Total.....	\$ 40,859.29	\$ 61,358.48	\$ 102,217.77
MAINTENANCE OF EQUIPMENT—			
Repairs and renewals of locomotives.....	\$ 3,983.76	\$ 5,975.53	\$ 9,959.29
Repairs and renewals of passenger cars.....	3,014.89		3,014.89
Repairs and renewals of freight cars.....		6,357.54	6,357.54
Total.....	\$ 6,998.65	\$ 12,333.07	\$ 19,331.72

OPERATING EXPENSES—CONTINUED.

ITEM.	Chargeable to passenger traffic.	Chargeable to freight traffic.	Total.
CONDUCTING TRANSPORTATION—			
*Wages of engineers, firemen and round-housemen.....	\$ 4,793.35	\$ 7,555.02	\$ 12,348.37
Fuel for locomotives.....	4,818.90	7,228.35	12,047.25
Water supply for locomotives.....	654.90	982.33	1,637.23
All other supplies for locomotives.....	369.48	404.24	773.72
Wages of other trainmen.....	3,115.74	4,673.60	7,789.34
All other train supplies.....	99.90	148.32	248.22
Expense of telegraph, including train dispatchers and operators.....	822.04	1,248.00	2,070.04
Wages of station agents, clerks and laborers.....	4,819.76	7,228.35	12,048.11
Station supplies.....	280.51	440.28	720.79
*Des Moines terminals.....	3,324.85	4,987.28	8,312.13
Loss and damage.....	427.88	641.81	1,069.69
Injuries to persons.....	31.30	92.00	123.30
Other expenses (transferring freight).....		750.19	750.19
Cost of rolling stock.....		7,005.00	7,005.00
Total.....	\$ 29,420.81	\$ 45,970.41	\$ 75,391.22
GENERAL EXPENSES—			
Salaries of officers.....	\$ 3,080.00	\$ 4,620.00	\$ 7,700.00
Salaries of clerks.....	993.92	993.88	1,987.80
General office expenses and supplies.....	612.78	919.16	1,531.94
Agencies, including salaries and rent.....		1,965.92	1,965.92
Advertising.....	25.90	18.40	44.30
Expense of traffic associations.....		451.83	451.83
Rentals not otherwise provided for.....	1,439.76	2,159.64	3,599.40
Legal expenses.....	434.78	652.78	1,087.56
Stationery and printing.....	639.05	908.58	1,547.63
Total.....	\$ 6,895.89	\$ 12,701.58	\$ 19,597.47
RECAPITULATION OF EXPENSES—			
Maintenance of way and structures.....	\$ 40,859.29	\$ 61,358.48	\$ 102,217.77
Maintenance of equipment.....	6,998.65	12,333.07	19,331.72
Conducting transportation.....	29,420.81	45,970.41	75,391.22
General expenses.....	6,895.89	12,701.58	19,597.47
Grand total.....	\$ 78,174.64	\$ 129,363.54	\$ 207,538.18
Percentage of expenses to earnings—entire line.....			96.98

Percentage of expenses to earnings—entire line.

* The decrease in amount paid engineers, firemen, etc., as compared with previous year is due to the fact that a portion of the service is now charged to terminal expense at Des Moines.

† Expense of terminals at Des Moines, Iowa (operation only), which includes all labor and expense pertaining to operation of freight and passenger depots, yards, switching, cleaning, oiling and inspection of all cars, handling and despatching, hostling, etc. of engines, etc.

‡ Expense of transferring freight to and from standard gauge cars.

§ Rental of rolling stock from New York & Pacific Car Trust Association.

Chargeable to passenger traffic, 40 per cent; chargeable to freight traffic, 60 per cent.

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road.....	\$ 1,457,571.35	\$ 1,466,747.37	\$ 9,176.02	
Cash and current assets.....	8,584.05	8,126.04		458.01
Profit and loss.....	43,912.78	77,564.90	33,652.12	
Grand total.....	\$ 1,510,068.18	\$ 1,552,438.31	\$ 42,828.14	\$ 458.01

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Capital stock.....	\$ 1,000,500.00	\$ 1,000,500.00		
Funded debt.....	450,000.00	450,000.00		
Current liabilities.....	59,568.18	99,438.31	39,870.13	
Accrued interest on funded debt not yet payable.....		2,500.00		
Grand total.....	\$ 1,510,068.18	\$ 1,552,438.31	\$ 39,870.13	

CONTRACTS, AGREEMENTS, ETC.

EXPRESS COMPANIES.

United States Express Company. \$250 per month for given tonnage.

MAILS.

U. S. Post-office Department. \$6,791.44 annual compensation.

SLEEPING, PARLOR OR DINING CAR COMPANIES.

No sleeping, parlor or dining cars on line.

FREIGHT OR TRANSPORTATION COMPANIES OR LINES.

No freight or transportation company on line.

OTHER RAILROAD COMPANIES.

No other railroads.

STEAMBOAT OR STEAMSHIP COMPANIES.

No steamboats.

TELEGRAPH COMPANIES.

Western Union Telegraph Company keeps line in repair for use of same, but have no contract.

OTHER CONTRACTS.

No other contracts.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.			Amount of mortgage per mile of line.	What equipment mortgaged.
	FROM—	TO—	Miles.		
First mortgage bonds.....	Des Moines, Ia.	Fonda, Ia.....	114	\$ 3,337.30	None

EMPLOYES AND SALARIES—STATE OF IOWA.

CLASS.	Number.	Total yearly compensation.	Average daily compensation.
General officers.....	6	\$ 7,700.00	\$ 1.83
General office clerks.....	3	1,650.80	1.66
Station agents.....	20	12,040.40	3.00
Engineers.....	8	7,140.00	1.66
Firemen.....	10	3,618.38	3.50
Conductors.....	5	3,880.00	1.50
Other trainmen.....	17	3,909.34	2.25
Carpenters.....	6	4,374.00	1.50
Section foremen.....	17	8,160.00	1.10
Other trackmen.....	65	12,857.73	2.75
Telegraph operators and dispatchers.....	3	1,703.25	1.50
All other employees and laborers.....	25	3,556.47	
Total (including general officers)—Iowa.....	185	\$ 70,608.37	
Less general officers.....	6	7,700.00	
Total (excluding general officers)—Iowa.....	179	\$ 62,908.37	
DISTRIBUTION OF ABOVE:			
General administration.....	9	\$ 9,259.80	
Maintenance of way and structures.....	66	26,814.31	
Maintenance of equipment.....	15	2,133.82	
Conducting transportation.....	63	32,300.37	
Total (including general officers)—Iowa.....	185	\$ 70,608.37	
Less general officers.....	6	7,700.00	
Total (excluding general officers)—Iowa.....	179	\$ 62,908.37	

PASSENGER AND FREIGHT AND TRAIN MILEAGE—STATE OF IOWA.

PASSENGER TRAFFIC:

Number of passengers carried earning revenue	61,731
Number of passengers carried one mile	1,397,462
Average distance carried, miles	22.637
Total passenger revenue	\$ 39,818.22
Average amount received from each passenger .....	.64.403
Average receipts per passenger per mile .....	.02.549
Estimated cost of carrying each passenger one mile .....	.05.045
Passenger earnings per mile of road	429.56.792
Passenger earnings per train-mile .....	.67.051

FREIGHT TRAFFIC:

Number of tons carried of freight earning revenue	105,609
Number of tons carried one mile	5,380,850
Average distance haul of one ton, miles	50
Total freight revenue	\$ 161,382.30
Average amount received for each ton of freight	1.52.871
Average receipts per ton per mile .....	.03.050
Estimated cost of carrying one ton one mile .....	.02.403
Freight earnings per mile of road	1,415.63.421
Freight earnings per train-mile	1.75.224

PASSENGER AND FREIGHT:

Passenger and freight revenue	\$ 261,200.52
Passenger and freight revenue per mile of road	1,764.91.684
Passenger and freight earnings	210,398.61
Passenger and freight earnings per mile of road	1,845.60.184
Gross earnings from operation	213,886.36
Gross earnings from operation per mile of road	1,876.19.526
Expenses	207,433.82
Expenses per mile of road	1,819.50.719

TRAIN MILEAGE:

Miles run by passenger trains	73,103
Miles run by freight trains	92,100
Total mileage trains earning revenue	165,203
Miles run by construction and other trains	6,885
Grand total train mileage	172,088
Mileage of loaded freight cars—east	400,682
Mileage of loaded freight cars—west	308,400
Mileage of empty freight cars—east	181,432
Mileage of empty freight cars—west	216,798
Average number of freight cars in train	28.30
Average number of loaded cars in train	16.98
Average number of empty cars in train	11.32
Average number of tons of freight in train	100
Average number of tons of freight in each loaded car	10

FREIGHT TRAFFIC MOVEMENT—STATE OF IOWA.

(COMPANY'S MATERIAL EXCLUDED.)

COMMODITY.	Freight originating on this road, whole tons.	Freight received from connecting roads and other carriers, whole tons.	TOTAL FREIGHT TONNAGE.	
			Whole tons.	Per cent.
PRODUCTS OF AGRICULTURE—				
Grain	*	*	46,370	.....
Flour			844	.....
Other mill products			201	.....
Hay			7,804	.....
Fruit and vegetables			54	.....
PRODUCTS OF ANIMALS—				
Live stock			9,037	.....
Poultry, game and fish			544	.....
Hides and leather			95	.....
PRODUCTS OF MINES—				
Anthracite coal			18,742	.....
Bituminous coal			827	.....
Salt			102	.....
Stone, sand and other like articles
PRODUCTS OF FOREST—				
Lumber			7,140	.....
MANUFACTURES—				
Petroleum and other oils			178	.....
Other castings and machinery			1,047	.....
Cement, brick and lime			904	.....
Agricultural implements			850	.....
Household goods and furniture			107	.....
MERCHANDISE			10,861	.....
Total tonnage—Iowa			105,609	.....

* No record.

DESCRIPTION OF EQUIPMENT.

ITEM.	Number added during year.	Total number at end of year.	EQUIPPED WITH TRAIN BRAKE.		CARS FITTED WITH AUTOMATIC COUPLER.	
			Number.	Kind.	Number.	Kind.
LOCOMOTIVES—						
Passenger.....	3	3	3	Westinghouse...		
Freight.....	7	7	7	Hand.....		
Switching.....	3	3	3	Hand.....		
Total.....	13	13				
CARS IN PASSENGER SERVICE—						
First-class passenger cars.....	4	4	4	Westinghouse...	4	Miller.
Baggage, express, postal cars.....	4	4	4	Westinghouse...	4	Miller.
Total.....	8	8			8	
CARS IN FREIGHT SERVICE—						
Box cars.....	298	298	298	Hand.....		
Flat cars.....	24	24	24	Hand.....		
Stock cars.....	52	52	52	Hand.....		
Coal cars.....	101	101	101	Hand.....		
Total.....	475	475				
CARS IN COMPANY'S SERVICE—						
Other road cars—pile-driver.....	1	1	1			
Total.....	1	1				
Total owned.....	50	50				
Cars leased.....		426				
Grand total.....		476				

CONSUMPTION OF FUEL BY LOCOMOTIVES—STATE OF IOWA.

LOCOMOTIVES.	Tons of coal bituminous.	Cords of wood soft.	Total fuel consumed—tons.	Miles run.	Average lbs. consumed per mile.
Passenger.....	1,572	66	1,572	75,103	43
Freight.....	2,793	93	2,793	92,100	61
Construction.....	150	6	150	6,885	46
Total.....	4,524	165	4,524	172,088	50
Average cost at distributing point.....	\$ 1.80	\$ 2.35			

MILEAGE.

MILEAGE OF ROAD OPERATED.

[illegible]

RENEWALS OF RAILS AND TIES—STATE OF IOWA.

NEW RAILS LAID DURING YEAR.				NEW TIES LAID DURING YEAR.			
Kind.	Tons.	Weight per yard, lbs.	Average price per ton at distributing point.	Kind.	Number.	Average price at distributing point.	
Steel	801,200	52 3/4	33.10	Cedar	30,052	2.53	
				Oak	2,153	50	
Total steel	801,200	52 3/4	33.10	Total	41,205	43	

REPORT OF RAILROAD COMMISSIONERS

ACCIDENTS TO PERSONS—STATE OF IOWA.

KIND OF ACCIDENT.	EMPLOYEES.							
	TRAINMEN.		SWITCHMEN, FLAGMEN, AND WATCHMEN.		OTHER EM- PLOYEES.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Coupling and uncoupling.....	3	.....	.....	.....	.....	.....	.....
Falling from trains and engines....	1	.....	.....	.....	.....	.....	.....
Other causes.....
Total.....	4	.....	.....	.....	.....	.....	.....

ACCIDENTS TO PERSONS.

KIND OF ACCIDENT.	OTHERS.							
	PASSENGERS		TRESPASSERS.		NOT TRESPASSING.		TOTAL.	
	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.	Killed.	Injured.
Jumped from moving train.....	1	.....	.....	.....	.....	.....	.....
Total.....	1	.....	.....	.....	.....	.....	.....

TELEGRAPH.

NAME OF OPERATING COMPANY.	NAME OF OWNER.	Miles of line.	Miles of wire.
Western Union Telegraph Company	Des Moines & Northwest- ern Railway Co.	114	114

CHARACTERISTICS OF ROAD.

WORKING DIVISIONS OR BRANCHES.			ALIGNMENT.				PROFILE.*					
FROM—	TO—	MILES.	Number of curves.	Aggregate length of curved line—miles.	Length of straight line—miles.	Length of level line—miles.	Number.	Sum of ascents—feet.	Aggregate length of ascending grades—miles.	Number.	Sum of descents—feet.	Aggregate length of descending grades—miles.
Des Moines, Iowa	Fonda, Iowa	114	50	15.0	86.7							
Total		114	80	15.0	86.7							

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
Bridges—				
Wooden	120			120
Combination	200			200
Total	320			320
TRESTLES	154			11,072

GAUGE OF TRACK—
Three feet; 114 miles.

STATE OF IOWA, } ss.
COUNTY OF POLK.

We, the undersigned, F. M. Hubbell, President, and H. D. Thompson, Treasurer, of the Des Moines & Northwestern Railway Company, on our oath do severally say that the foregoing return has been prepared under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

F. M. HUBBELL,
President.
H. D. THOMPSON,
Treasurer.

Subscribed and sworn to before me this 14th day of January, 1891.

[SEAL.]

C. HUTTENLOCHER,
Notary Public.

ANNUAL REPORT

OF THE

MISSISSIPPI RIVER RAILROAD & TOLL BRIDGE CO.

TO THE

BOARD OF RAILROAD COMMISSIONERS OF THE STATE OF IOWA

FOR THE YEAR ENDING JUNE 30, 1890.

The following information is asked by the Commissioners in addition to the regular printed blank, and the same are made part of this report:

- Page 5. Total number of stockholders in Iowa.
- Page 7. Give the names of your attorneys in Iowa.
Superintendents for Iowa.
Division superintendents for Iowa.
- Page 11. Total mileage operated in Iowa.
- Page 13. Total mileage in Iowa.
- Page 17. 1—Amount of stock issued for dividends on earnings.
2—Amount of stock per mile of road.
3—Amount of stock representing road in Iowa.
4—Amount of stock held in Iowa.
- Page 19. Amount of funded debt representing road in Iowa.
- Page 27. Grand total for Iowa.
- Page 33. Taxes paid in Iowa.
- Page 45. 1—Operating expenses per mile of road.
2—Operating expenses per train mile.
3—Proportion of operating expenses and taxes for Iowa.
4—Percentage of expenses to earnings.
5—Net earnings per train mile.
6—Percentage of earnings to stock and debt.
7—Percentage of earnings to cost of road and equipment.
8—Surplus at the commencement of the year.
9—Surplus at the close of the year.
10—Amount of its own stock owned by the company.
- Page 46. Fencing in Iowa.
1—How many miles of fencing on your road in Iowa?
2—How many miles of unfenced road in Iowa?
3—What is the average cost per mile of fencing?
4—What is the total cost of the same?
5—How many miles of new fencing built during the year?

Page 62 and following. 1—Average number of tons of freight in cars when shipped in car lots.

2—Average number of tons in cars when in less than car lots.

3—The average amount of tonnage that can be carried on your road in the State by an engine of given weight.

4—Give the names of and the following information concerning EACH station on your road in Iowa, in separate columns, for the years ending June 30, 1889 and 1890.

a—Total receipts for freight forwarded to points outside the State.

b—Total receipts for freight received from points outside the State.

c—Total receipts for freight forwarded to points within the State.

d—Total receipts for freight received from points within the State.

e—Total receipts from passengers destined to points outside the State.

f—Total receipts from passengers from points outside the State.

g—Total receipts from passengers destined to points within the State.

h—Total receipts from passengers from points within the State.

5—Total amount received for local freight.

6—Total amount received for through freight.

7—Number of tons of local freight carried.

8—Total amount received from freight originating in Iowa and passing outside the State.

9—Total amount received from freight originating outside the State and destined to points in Iowa.

10—What per cent does the local freight business of Iowa bear to the total freight business of the entire line?

11—What per cent does the local freight business of Iowa bear to the freight originating on your line in Iowa and passing outside the State?

12—What per cent does local freight business of Iowa bear to business originating outside the State and destined to points within the State?

13—What per cent does local freight business bear to freight moved across the State from points outside to points outside the State?

14—What per cent of freight received at each station on your road is local and what per cent interstate?

15—What proportion of earnings is credited to Iowa on business passing across the State from points beyond to points beyond the State?

16—What proportion of earnings is credited to Iowa on business originating in Iowa and passing outside the State?

17—What proportion of earnings is credited to Iowa on business originating outside the State and destined to points within the State?

18—What proportion of earnings is credited to each branch line on your road on business originating on said branches and destined to points on the main line in Iowa, to points on the main line outside the State, or to points on other lines?

19—Give the amount in tons and kind of freight furnished by each branch line to your main line.

Page 64. Tonnage crossing Mississippi river bridge at for the year ending June 30, 1890:

East bound, number of tons

West bound, number of tons

Total tons

Tonnage crossing Missouri river bridge at for the year ending June 30, 1890:

East bound, number of tons

West bound, number of tons

Total tons

Page 66. Under heading "State or Territory" insert Iowa.

Page 77. Under "Overhead Highway Crossings," insert overhead farm crossings.

Under "Conduits," insert farm crossings, "under."

LANDS—CONGRESSIONAL GRANTS.

Page 78. 1—State the number of acres of land your company has already received from the congressional grants.

2—State the number of acres yet to enure to your company from congressional grants.

3—State the average price at which these lands have been sold or contracted by the company.

4—State the number of acres sold.

5—State the amount received from sales.

6—State the amount unpaid on outstanding contracts.

7—State the gross amount received from sales, contracts, forfeited contracts, etc., up to June 30, 1890.

8—State the amount expended in sale and management of lands.

9—State the amount of taxes paid on lands.

10—State the amount realized from the sale of lands above the expenses incurred in the management and taxes.

11—The cost and actual present cash value of road and equipment, including permanent way, buildings and rolling stock, all real estate used exclusively in operating the road and all fixtures and conveniences for transacting its business.

Page 80. 1—What provision, if any, has been made by this road for the payment of its funded debt?

2—What station houses, stock yards, or other terminal facilities, does this road use for which it pays a rental? Name the parties to whom such property belongs.

3—Name all the associations to which this road is a party, whose object is the regulation or control of passenger or freight traffic.

4—Name all the companies commonly called Fast Freight Lines, of which this road is a member, or which operate over the line of this road.

No answers were received to the above list of questions.

HISTORY.

Name of common carrier making this report:

The Mississippi River Railroad & Toll Bridge Company.

Date of organization:

Incorporated, Illinois, November 9, 1886.

Under laws of what government, State or Territory organized? If more than one, name all; give reference to each statute and all amendments thereof:

Under an act of Congress entitled "an act to organize the construction of a bridge and to establish the same as a post road." Approved May 25, 1872, and has authority from the States of Iowa and Illinois to build such a bridge.

What carrier operates the bridge of this company?

Atchison, Topeka & Santa Fe Railroad Company.

ORGANIZATION.

NAMES OF DIRECTORS.	POST-OFFICE ADDRESS.	DATE OF EXPIRATION OF TERM.
A. Marvel	Chicago, Illinois.	The Saturday next following the last Thursday in October, 1891.
I. T. Burr	Boston, Massachusetts.	
J. D. Springer	Chicago, Illinois.	
J. B. Morrison	Ft. Madison, Iowa.	
Charles H. Peters	Ft. Madison, Iowa.	

Total number of stockholders at date of last election:
Six.

Stockholders in Iowa:
Two.

Date of last meeting of stockholders for election of directors:
May 5, 1890.

Give post-office address of general office:
Chicago, Illinois.

Give post-office address of operating office:
Topeka, Kansas.

OFFICERS.

TITLE.	NAME.	LOCATION OF OFFICE.
President	A. Marvel	Chicago, Illinois.
Secretary	D. L. Gallup	Chicago, Illinois.
Treasurer	D. L. Gallup	Chicago, Illinois.
Assistant Secretary	C. S. Tackerman	Boston, Massachusetts.
Assistant Treasurer	G. L. Goodwin	Boston, Massachusetts.
Comptroller	J. P. Whitehead	Boston, Massachusetts.
Acting Auditor	S. L. Crim	Chicago, Illinois.
General Auditor	J. W. Reinhart	Boston, Massachusetts.
Chief Engineer	A. A. Robinson	Topeka, Kansas.

PROPERTY LEASED, OR OTHERWISE ASSIGNED FOR OPERATION.
FOR ROADS NOT MAKING OPERATING REPORTS.

NAME.	TERMINALS.	BY WHAT COMPANY OPERATED.	Under what kind of contract operated.	Miles of line.
Mississippi River Railroad & Toll Bridge Company	Bridge and approaches crossing the Mississippi River at Ft. Madison, Iowa.	Atchison, Topeka & Santa Fe Railroad Co.	Agreement.	.61
Total mileage				

* In Illinois, .51 miles; in Iowa, .10 miles.

Under an agreement dated September 1, 1887, between this company and the Atchison, Topeka & Santa Fe Railroad Company, the railroad company acquired the right for the term of forty years to run its trains over the bridge owned by this company, subject to the use of the same by other railroads under the laws of the United States, receiving all tolls and income arising from the use of the bridge, by persons or corporations, and paying as compensation therefor, the interest on the first mortgage bonds of this company and taxes and expenses of maintenance.

CAPITAL STOCK.

DESCRIPTION.	Number of shares.	Par value of shares.	Total par value authorized.	Total amount issued and outstanding.	DIVIDENDS DECLARED DURING YEAR	
					Rate.	Amount.
CAPITAL STOCK—Common	10,000	\$ 100.00	\$ 1,000,000.00	\$ 1,000,000.00	None.	
Total	10,000	\$ 100.00	\$ 1,000,000.00	\$ 1,000,000.00		

MANNER OF PAYMENT FOR CAPITAL STOCK—

The stock has been issued and under the laws of the State of Illinois is payable in such installments and at such time or times as shall be determined by the directors or managers. No installment has yet been called for.

FUNDED DEBT.

MORTGAGE BONDS, MISCELLANEOUS OBLIGATIONS, AND INCOME BONDS.

CLASS OF BOND OR OBLIGATION.	TIME.		Amount of authorized issue.	Amount issued.	Amount outstanding.	Cash realized on amount issued.	INTEREST.		
	Date of issue.	When due.					When payable.	Amount accrued during year.	Amount matured during year.
First mortgage registered six per cent bond	Sept. 1, 1887	Sept. 1, 1927	\$ 650,000.00	\$ 650,000.00	\$ 650,000.00	\$ 650,000.00	6 Mar. and Sept.	\$ 39,000.00	\$ 39,000.00
Grand total			\$ 650,000.00	\$ 650,000.00	\$ 650,000.00	\$ 650,000.00			

* Interest payable by Atchison Topeka and Santa Fe Railroad Company as and for rental.

RECAPITULATION OF FUNDED DEBT.

CLASS OF DEBT.	Amount issued.	Amount outstanding.	INTEREST.	
			Amount accrued during year.	Amount matured during year.
Mortgage bonds	\$ 650,000.00	\$ 650,000.00		
Total	\$ 650,000.00	\$ 650,000.00		

CURRENT ASSETS AND LIABILITIES.

CASH AND CURRENT ASSETS AVAILABLE FOR PAYMENT OF CURRENT LIABILITIES.

Cash	\$ 145.67
Due from solvent companies and individuals	48,711.72
Total	\$ 48,857.39

CURRENT LIABILITIES ACCRUED TO AND INCLUDING JUNE 30, 1890.

Balance—cash assets	\$ 48,857.39
Total	\$ 48,857.39

RECAPITULATION.

FOR MILEAGE OWNED BY ROAD MAKING THIS REPORT.

ACCOUNT.	Total amount outstanding.	APPORTIONMENT.		AMOUNT PER MILE OF ROAD.		Remarks.
		To Bridge.	To other Properties.	Miles.	Amount.	
Capital stock	\$ 1,000,000.00	\$ 1,000,000.00				
Bonds	650,000.00	650,000.00				
Total	\$ 1,650,000.00	\$ 1,650,000.00				

INCOME ACCOUNT.

Operated by the Atchison, Topeka & Santa Fe Railroad Company as part of the through line between Chicago and Kansas City. The Atchison, Topeka & Santa Fe Railroad Company agreeing to pay the interest on first mortgage bonds and all expenses and taxes incurred in the operation of the bridge.

COMPARATIVE GENERAL BALANCE SHEET.

ASSETS.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Cost of road	\$ 902,348.14	\$ 601,142.61	\$ 301,205.53	\$ 1,205.53
Cash and current assets	47,651.86	48,857.39	1,205.53	
Grand total	\$ 650,000.00	\$ 650,000.00	\$ 1,205.53	\$ 1,205.53

COMPARATIVE GENERAL BALANCE SHEET.

LIABILITIES.	Total June 30, 1889.	Total June 30, 1890.	YEAR ENDING JUNE 30, 1890.	
			Increase.	Decrease.
Funded debt	\$ 650,000.00	\$ 650,000.00		
Grand Total	\$ 650,000.00	\$ 650,000.00		

CONTRACTS, AGREEMENTS, ETC.

Under an agreement dated July 1, 1888, (and which for convenience is stated here) between this company, the Sibley Bridge Company, Atchison, Topeka & Santa Fe Railroad Company in Chicago, the Chicago, Santa Fe & California Railway Company, and the Atchison, Topeka & Santa Fe Railroad Company. All of these properties are operated as one line by the Atchison, Topeka & Santa Fe Railroad Company.

COST OF ROAD, EQUIPMENT AND PERMANENT IMPROVEMENTS.

ITEM.	EXPENDITURES DURING YEAR.			Total cost to June 30, 1889.	Total cost to June 30, 1890.	Cost per mile.
	Included in operating expenses.	Not included in operating expenses.				
		Assumed by A. T. & S. F. R. R. Co.	Charged to construction or equipment.			
CONSTRUCTION—						
Right of way		\$		\$ 1,718.85	\$ 1,718.85	
Grading and bridge and culvert masonry			292.65	572,583.20	572,291.04	
Bridges and trestles				3,165.15	3,165.15	
Rails				299.09	299.99	
Buildings, furniture and fixtures			30.90	17,138.56	17,138.56	
Engineering expenses			943.78	2,161.02	1,217.34	
Telegraph line			62.45	5,311.98	5,311.78	
Other items						
Total construction		\$ 62.45	\$ 1,205.53	\$ 602,348.14	\$ 601,142.61	
Grand total cost construction, equipment, etc.		\$ 62.45	\$ 1,205.53	\$ 602,348.14	\$ 601,142.61	
Total cost construction, equipment, etc.—State of Iowa		Iowa proportion not obtainable				

The cost of road, equipment and permanent improvements as shown in the above table includes cost to September 30, 1889, only. Cost of permanent improvements subsequent to that date is assumed by the Atchison, Topeka & Santa Fe Railroad Company.

SECURITY FOR FUNDED DEBT.

CLASS OF BOND OR OBLIGATION.	WHAT ROAD MORTGAGED.			Amount of mortgage per mile of line.	What equipment mortgaged.	What income mortgaged.	What securities mortgaged.
	FROM—	TO—	MILES.				
1st mortgage registered 6 per cent bonds	Bridge and approaches at Ft. Madison, Iowa		.61				

MILEAGE.

MILEAGE OF LINE BY STATES AND TERRITORIES.

MILEAGE OWNED BY ROAD MAKING THIS REPORT.

STATE OR TERRITORY.	LINE REPRESENTED BY CAPITAL STOCK.		Line of proprietary companies.	Line operated under lease.	Line operated under contract, etc.	New line constructed during year.	Total mileage, excluding trackage rights.	Line operated under trackage rights.	RAILS.	
	Main line.	Branches and spurs.							Iron.	Steel.
Illinois	.61									
Iowa	.49									
Total mileage owned (single track)	.61									

BRIDGES, TRESTLES, TUNNELS, ETC.

ITEM.	Number.	Minimum length in feet and inches.	Maximum length in feet and inches.	Aggregate length in feet and inches.
BRIDGES—				
Iron	1			3,238.8
Total.....	1			3,238.8

STATE OF MASSACHUSETTS, ss.
COUNTY OF SUFFOLK.

We, the undersigned, Allen Manvel, President, and Joseph W. Reinhart, General Auditor of the Mississippi River Railroad & Toll Bridge Company, on our oath do severally say that the foregoing return has been prepared, under our direction, from the original books, papers, and records of said company; that we have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs of said company in respect to each and every matter and thing therein set forth, to the best of our knowledge, information, and belief; and we further say that no deductions were made before stating the gross earnings or receipts herein set forth, except those shown in the foregoing accounts; and that the accounts and figures contained in the foregoing return embrace all of the financial operations of said company during the period for which said return is made.

A. MANVEL,

President.

J. W. REINHART,

General Auditor.

Subscribed and sworn to before me this 9th day of December, 1890.

[SEAL.]

GEO. L. GOODWIN,

Notary Public.

ADJUSTMENT OF COMPLAINTS.

ADJUSTMENT OF COMPLAINTS.

CITIZENS OF ALGONA, IOWA,

VS.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY AND CHICAGO &
NORTHWESTERN RAILWAY COMPANY.

*Asking a Y to connect the roads
at Algona.*

Filed January 22, 1889.

DECISION OF THE COMMISSIONERS.

A petition asking that the Chicago, Milwaukee & St. Paul and the Chicago & Northwestern railways be ordered to connect their tracks by a Y at or near the crossing of the roads at Algona was filed in this office January 22, 1889. On February 6, the Commissioners visited the location and met Mr. Hughes and Judge Cook, representing the Chicago & Northwestern, and Mr. Collins and Mr. Clark for the Chicago, Milwaukee & St. Paul Railway, and a large number of the citizens of Algona.

The answer to the petition by the representatives of the railway companies was that each of the two companies reached with their own lines almost every important point reached by the other, and there were no commercial reasons requiring the connection; in proof of this they submit statement of the number of pounds received from the Chicago & Northwestern by the Chicago, Milwaukee & St. Paul, for the year 1888, 111,422, from the Chicago, Milwaukee & St. Paul by the Chicago & Northwestern, for the year 1888, 67,910, or a total of 178,432 pounds, or 89,216 tons, or about seven car loads for the year. They claim that they should not, for this slight transfer, be compelled at a large cost to build and maintain the connection, when there is practically no business between the roads at this point.

Section 1292 of the Code reads as follows:

"Any railway corporation operating a railway in this State intersecting or crossing any other line of railway of the same gauge, operated by any other company shall by means of a Y or other suitable and proper means be made to connect with such other railway so intersected or crossed; and railway companies where railroads shall be so connected shall draw over their respective roads the cars of such connecting railway; and also those of any other railway or railways connected with said roads made to connect as aforesaid, and also the cars of all transportation companies or persons at

reasonable terms and for compensation not exceeding their ordinary rates."

The Board has always construed this section as imperative, and whenever a complaint has been made, has, under the authority given in section 3, chapter 77 of the laws of the Seventeenth General Assembly ("Said Commissioners shall * * * inquire into any neglect or violation of the laws of the State, by any railroad corporation doing business therein,") informed the corporation that in their view the law was mandatory.

It is argued by counsel the statutes above quoted were modified by section 1, chapter 24 of the laws of the Twentieth General Assembly, which says: "All railroad corporations shall at all points of connection crossing or intersection with the roads of other corporations * * * whenever ordered by the Railroad Commission, so unite and connect the tracks of said several corporations as to permit the transfer from the track of one corporation to the other of loaded or unloaded cars designed for transportation upon both roads."

This would, it is claimed, require the action of the Railroad Commissioners to make it the duty of the companies to put in the connection.

In this case the investigation made by the Commissioners failed to satisfy them that there was any commercial necessity for the connection. The decision of the case must rest upon the construction of the statute. This, as has been before stated, they have always regarded and still regard as mandatory.

It is, therefore, hereby ordered that the connection be made at the earliest day practicable.

Des Moines, Iowa, January 14, 1890.

FREMONT BUTTER & EGG COMPANY, FREMONT, NEB.,

vs.

CHICAGO, BURLINGTON & QUINCY RAILROAD CO.

Loss of goods in transit.

Complaint filed Sept. 10, 1889.

Sept. 10, 1889, papers in the above case were filed with the Commissioners. The complainant is engaged in business at Red Oak, Iowa, and on the 24th day of May, 1889, shipped 250 cases of eggs from Red Oak to Corning, Iowa, to place in cold storage at that place. By error in respondent's employes, the car, a refrigerator, was not stopped at point of destination, but carried on to Chicago, where it arrived in bad condition, the ice exhausted and eggs heated. Respondent company disposed of the same in Chicago for 13 cents per dozen, and tendered the amount received, less the freight, from Red Oak to Corning, to complainant, which was declined, and a counter claim for \$1,053.30 presented.

After a lengthy correspondence, a basis of settlement was finally arrived at, and on the 10th of January, 1890, Mr. E. P. Ripley, General Manager of

respondent road, writes the Board: "I am in receipt of your letter of the 9th, advising me that the Fremont Butter & Egg Co. accept \$1,000.00 in full settlement of their claim, and have given instruction that the claim be paid at once."

Case closed.

Des Moines, Iowa, January 14, 1890.

NEWTON GOULD, VAN WERT, IOWA,

vs.

HUMESTON & SHENANDOAH RAILROAD COMPANY.

Stock killed.

Filed Oct. 28, 1889.

Newton Gould, of Van Wert, filed complaint as above, claiming \$125 from respondent company, for a mare killed Oct. 23, by an engine on the Humeston & Shenandoah road; that said animal was duly appraised according to law, and the value fixed at \$125; that respondent company refuses to pay for said animal, claiming that their right of way was fenced and said animal was a trespasser on their track. The township trustees being called to view the condition of the fence along said right of way where the accident occurred, condemned the same and notified the company to repair or rebuild the same.

A copy of complaint was forwarded by the Board to respondent, and attention called to the same. December 27, 1889, complainant notifies the Board that the claim has been settled by compromise.

Case closed.

Des Moines, Iowa, January 15, 1890.

CHARLES GILES, TALMAGE, IOWA,

vs.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

Obstructing water-way.

Complaint filed October 25, 1889.

On the 25th of October, 1889, Charles Giles, living near Talmage, entered complaint against the Chicago, Burlington & Quincy Railroad Company, setting forth that respondent had backed the water in Grand river upon his farm, cutting him off from market, and that he is compelled to haul his corn through the water, damaging it, and subjecting him to loss; that damming up the stream had a tendency to fill up the bed of the river and making it more liable to overflow in high water.

The attention of the respondent was called to the complaint by the Board, and replying January 8, 1890, Mr. Ripley, general manager, promised to give it prompt attention.

On the 17th of January complainant writes the Board: "The railroad company agrees to take the dam out as soon as the ice breaks, and have allowed me for damages sustained. You may consider the case closed."

Des Moines, Iowa, January 22, 1890.

H. G. CHAPMAN, SIOUX CITY, IOWA,

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Farm crossing.

Filed December 13, 1889.

DECISION OF COMMISSIONERS.

On December 11, 1889, Mr. H. G. Chapman of Sioux City, writes the Commissioners that the road of the Chicago, Milwaukee & St. Paul Railway Company runs for a distance of three-quarters of a mile through his farm in Plymouth county, two miles south of Westfield; that his pasture and his woods where he has shelter for his stock are on one side of the railroad and his house and meadow land on the other, and the only way that he can get his stock or hay across the road is to drive some twenty rods on his neighbor's land, making an extra distance of one-half mile more than if his crossing was where he wishes it, about the center of his land.

The answer made by L. B. Beardsley, division superintendent, admits that there is no crossing on the farm, but claims that Mr. Chapman wants the crossing at a point where it would be expensive to construct, while a short distance south of this place the grade crossing can be made at much less cost, and he further proposes to make an underground crossing for cattle in addition, at a point where there is a pile bridge, and excavate and put in stone and build fence to it in such manner that cattle may cross without hindrance at any time. This Mr. Chapman declines, and insists on the crossing at the place he designates.

January 28th, the Commissioners, Mr. Chapman, Mr. Beardsley and the roadmaster visited the ground and examined the crossings proposed by both parties.

Section 1268 of the Code reads as follows: "When any person owns land on both sides of any railway, the corporation owning the same shall, when requested so to do, make and keep in good repair one cattle-guard and one causeway or other adequate means of crossing the same at such reasonable place as may be designated by the owner."

While the Commissioners in the exercise of their judgment as to the best interests of the property might conclude that the proposition of the company was more favorable than that of the landholder, the law authorizes

him to designate the place, subject only to the limitation that it shall be reasonable. The point selected by Mr. Chapman does not seem to the Commissioners to be so much more expensive in construction as to be unreasonable, and they advise that the cattle-guard and crossing be put in at place designated by Mr. Chapman, as soon as the frost is out of the ground.

Des Moines, Iowa, January 30, 1890.

FRED LATHAM, FORT DODGE, IOWA,

VS.

THE CITY OF FORT DODGE, THE ILLINOIS CENTRAL RAILROAD COMPANY AND MINNEAPOLIS & ST. LOUIS RAILROAD COMPANY.

Obstructing view of crossing.

Filed January 20, 1890.

DECISION OF COMMISSIONERS.

On the 20th of January, 1890, Fred Latham, a citizen of Webster county, filed complaint against the above respondents for obstructing the view of the crossing of the above railroads, on Market street, in Fort Dodge, by which accidents are liable and human life endangered, and asking the Commissioners to interfere and correct the evil.

The complainant sets forth that "the city has allowed an elevator company to erect a building that excludes any person from seeing a train coming from the east, and also another building twelve feet wide, extending out over the sidewalk west of the side track, further cutting off a view of the Illinois Central track; that an exhaust pipe from the building also seriously obstructs view; that the crossing of the Illinois Central and Minneapolis & St. Louis Railway are both dangerous on this street; that complainant asked the city authorities and also the grand jury to interfere in the matter, without obtaining redress, and that nothing will be done by them till some one is killed."

On the 29th of January, the Commissioners viewed the location in company with the respondent's representatives, and citizens of Fort Dodge.

The Illinois Central track crosses the west end of Market street, which is very steep, about half way down the decline; a side track of the Minneapolis & St. Louis Railway also crosses the street to the elevator, about seventy-five feet further up the grade. The Minneapolis & St. Louis track crosses under the Illinois Central at a point about 150 yards west of Market street, curves to the southeast and crosses this street at the foot of the hill; a side track runs west from the street crossing to a paper mill plant that has never been operated, said track is now used for transferring coal to the city water works, and for storing cars.

After viewing the premises and surroundings, the Commissioners are of the opinion that the city authorities erred in permitting the erection of the

addition to the elevator company's building, which extends into the street, cuts off a view of the railroad crossing and makes it a dangerous one, especially owing to the steep grade at this point, and short distance trains coming from the east can be seen, and that it should be removed for the safety of life and property; the steam from the exhaust pipe also seriously interferes with a view of the tracks, and being on the railroad company's ground, they are hereby informed that the same must be removed and placed where it will not obstruct the view; that the obstructions of view caused by storing cars on the side track of the Minneapolis & St. Louis Railway should be remedied, and the track kept clear, except as is absolutely necessary for the transfer of coal, etc., to the city water works; that the law be strictly observed as to whistling and ringing of bells at both these crossings, and other necessary precautions taken to prevent accidents.

Des Moines, Iowa, January 30, 1890.

WM. GARVIN, MARCUS, IOWA.

vs.

ILLINOIS CENTRAL RAILROAD COMPANY.

Overcharge.

Filed November 6, 1889.

DECISION OF COMMISSIONERS.

William Garvin, of Marcus, Iowa, complained to the Commissioners that he had been overcharged on a horsepower shipped to him by the Case Threshing Machine Company, of Racine, Wisconsin. The shipment was inter-state but the Commissioners forwarded the complaint with the purpose of bringing about an amicable settlement of the matter if possible.

In the course of much correspondence between the parties through the medium of the Commissioners it was developed that the "power" as shipped was too large to be passed through the door of a box car, and was loaded upon a flat car, by the shipper's orders, and the charge was made in accordance with the rules governing such shipments. By detaching from the power what is known as the "bull wheel" the freight could be loaded in a box car, and the manufacturing company in a Communication of February 8, 1890, decided to ship the goods in that manner hereafter.

The case is closed without prejudice, as there appears to be nothing more that the Board can do in the premises.

Des Moines, Iowa, March 20, 1890.

D. J. CARPENTER, BELOIT, IOWA.

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Overcharge.

Complaint filed January 11, 1890.

DECISION OF COMMISSIONERS.

In January, 1890, the complainant, D. J. Carpenter, a grain and stock shipper residing at Beloit, Lyon County, advised the Commissioners that he was having trouble with the respondent, the Chicago, Milwaukee & St. Paul Railway Company.

Beloit is sixty-seven miles from Sioux City, and the track of the respondent for a portion of the distance passes out of the State of Iowa into Dakota. The freight in controversy, however, is loaded within the State and delivered within the State, passing across the State line at several points in transit. Respondent refuses to apply the Commissioners' tariff and car weight requirements on hogs shipped from Beloit to Sioux City. Complainant filed an itemized account, showing that by the application of a different rate and different car rulings he had been overcharged from the first of October, 1889, to the 15th of January, 1890, the sum of \$56.33.

To this complaint the railway company replied admitting that charges had been collected as stated by the complainant, save the second item, car No. 6781, on which there was an error of 80 cents. Also that there was an overcharge on car 5697 of \$1.23, which would be refunded upon proper application. This would make the amount due complainant \$56.76, according to the Commissioners' tariff. The company, however, insisted that the traffic is inter-state, and is not within the jurisdiction of the Iowa Commissioners. On the 25th of February, complainant informed the Commissioners that the respondent company had lately raised the rate on "flour" to Sioux City, over the same route, from 10 cents, the Commissioners' rate, to 17 cents per hundred.

Mr. Roswell Miller, president and general manager of the respondent company, was advised of this new complaint and in reply stated as follows: "I am advised by our legal department that such transportation is inter-state commerce, under all the decisions of the United States supreme court and the supreme court of Minnesota has given a decision to this effect."

The Minnesota decision referred to is the case of the State of Minnesota *ex rel.* Railroad and Warehouse Commissioners vs. Chicago, St. Paul, Minneapolis & Omaha Railway Company, Vol. 40, page 267. The court held that the Commissioners "cannot fix the rates of carriage between two points within this State, over a route extending across a neighboring State." The U. S. citations are as follows: 9 Wheat., 1; 15 Wall., 232; 102 U. S., 541; 118 U. S., 557; 123 U. S., 326; 121 U. S., 230. These United States decisions were all considered by the Commissioners in the complaint of the Diamond Jo. Line of Steamers vs. C., B. & Q. R. Co., reported in full on pages 1047 to 1079, Commissioners' report 1889. In that decision the Commissioners declined to assume the powers of constitutional construction and said "as to the first

question raised by respondents that the shipment is interstate, attention is directed to the following provision of the law, which must govern the action of the Commissioners. Chapter 28, section 1, Twenty-second General Assembly: 'The provisions of this act shall apply to the transportation, etc., * * * and also to be held to apply to shipments of property made from any point within the State to any points within the State, whether the transportation of the same shall be wholly within this State and an adjoining State or States.' "

In this decision the Commissioners say substantially that they must take the law as it is found upon the statute books and apply it to the cases presented, leaving the question of the constitutionality of the law to be determined by the proper tribunals.

With this view of the case, the respondent, the Chicago, Milwaukee & St. Paul Railway Co. is hereby required to conform its charges to the maximum tariff heretofore established by the Commissioners, together with the rulings applying thereto and the said company is also informed that the overcharge of \$56.75 should be refunded to complainant.

Des Moines, Iowa, March 26, 1890.

G. L. CUTLER, CLARION, IOWA,

vs.

MASON CITY & FORT DODGE RAILROAD
COMPANY.

Under Crossing. Second hearing.

Petition for rehearing filed Jan. 21, 1890.

DECISION OF THE COMMISSIONERS.

On December 20, 1889, the Commissioners rendered a decision in the above case in favor of complainant, ordering an under track crossing, as prayed for, between complainant's pastures and water privileges, on the west half of the southwest quarter of section 19, township 93, range 23, west, on his farm near Clarion.

January 21st, 1890, respondent company, through J. F. Duncombe, its attorney, filed a petition for a rehearing, claiming that no opportunity was afforded respondent for defense, and filing with petition for rehearing, a profile showing the grade and a sketch of proposed crossing, and cost of same, with a request that the order be set aside and new testimony taken.

The case was reopened, and on January 29, the Board visited and viewed the location of the proposed crossing. The attorney for respondent asked time to file argument, which was granted.

After a careful re-examination of the case and the location, the Commissioners adhere to their original decision, ordering an under-track crossing as asked for by petitioner.

Des Moines, Iowa, April 3, 1890.

WEBB HULTZ, CHARITON, IOWA,

vs.

IOWA CENTRAL RAILWAY COMPANY.

Mileage book rebate.

Filed March 26, 1890.

DECISION OF COMMISSIONERS.

March 26, 1890, Webb Hultz, of Chariton, Iowa, complained to the Commissioners that the respondent, the Iowa Central railway company, sold him on April 24, 1889, a mileage book, No. 259, calling for two thousand miles of transportation over its line; that he paid for such mileage book the sum of \$50, with the agreement that when the same was used and the covers returned, the sum of \$10 would be refunded to him. Several months after the date of purchase, he lost the said mileage book. Upon discovering his loss he, at once, advised the respondent of the fact and the company in turn promptly notified its conductors and agents to take up the same when presented for passage. Complainant applied to the respondent for the refund of \$10, and the company declined to pay, alleging as a reason that the cover had not been returned as required. There is no controversy as to the facts, which are briefly stated above.

The actual price of the book of transportation was \$40, the \$10 being held by the company in trust for the purchaser to insure the use of the ticket by himself as provided on the cover, and to prevent the same from falling into the hands of and being used by another. The notification of its conductors by the company to take up the book when presented, afforded this protection and complainant's notice to the company that the book was lost was virtually a compliance on his part with the contract. The company had no property interest in the \$10 guarantee fund, save that of trustee. It had received full compensation for the book and complainant does not ask for any refund for the unused portions thereof. The Commissioners are of the opinion that when complainant shall have filed with the respondent company, for its additional protection, his affidavit as to the loss of the book and a bond to save the company from loss from such payment of the "guarantee" money, that respondent, the Iowa Central Railway Company, should return to complainant, the rebate money held by it, to-wit, the sum of \$10.

Des Moines, Iowa, April 3, 1890.

DISSENTING OPINION OF COMMISSIONER DEY.

I am unable to agree with my colleagues in this case.

As I understand the situation the Iowa Central Railway Company sold Mr. Hultz a two thousand mile ticket for \$50, conditional on his traveling two thousand miles over its road, within a given period. The company further agrees that after using the entire mileage and on the return of the covers of the book within the time specified, that \$10 will be paid him. It is not shown in the statement of the case how much of the mileage Mr. Hultz had used.

As far as practicable the company has taken steps to prevent the book being used by any other person. I do not think that the complainant can properly make the railroad company responsible for his negligence, and should any other person use the mileage, the company would certainly be the loser by the transaction. The conditions do not seem to me to be complied with, and until they are, I do not see that he has any interest in the ten dollars. He seeks to force upon the company the exercise of undue vigilance in preventing other parties using his mileage. This care, it seems to me, he should himself have exercised, and failing to do so, he should accept the consequences.

The company may, in its discretion, pay him the ten dollars, but it seems to me that there is no thing in the case to justify the Commissioners in judicially determining that the company, under the conditions, owe him anything.

(Signed)

PETER A. DEY.

Des Moines, Iowa, April 3, 1890.

SPIERS & RICHARDSON, PEKIN, IOWA,

vs.

BURLINGTON & WESTERN RAILWAY
COMPANY.

Abandonment of station.

Complaint filed February 23, 1890.

DECISION OF THE COMMISSIONERS.

On the 28d of February, 1890, Messrs. Spiers & Richardson, of Pekin, filed the above complaint, stating that they had received the following notice from respondent company: "On and after February 28, 1890, this office will be closed as a billing station, and all company property shipped into Burlington."

The complainants further say: "The circumstances are about as follows: The railway was constructed about the year 1882, and a depot erected and paid for in part by subscriptions of some of our citizens, with an agreement from the Burlington & Western Railway Company that this 'depot be located and erected and maintained forever on the NE $\frac{1}{4}$ NE $\frac{1}{4}$ section 6, township 73, range 11, west, with suitable facilities to transact the freight and passenger traffic of the company.' Also the amount of business in and out for the year commencing January 1, 1889, and ending December 31, 1889, will closely approximate to twenty-four hundred dollars. They paid the agent at this place for the above mentioned period \$20 per month, or \$240, or about ten per cent of their gross earnings at this place.

"We do not think it right and proper for the railway company to close up our station in this way, leaving us without proper facilities for doing business with the company. We have two stores and a post-office here. The post-office is located a very little less than eighty rods from the depot. We also have a grain buyer and elevator."

March 10, Superintendent Gerry, of respondent company, writes the Board in reply to notice of complaint: "I think the complainants have perhaps

been misled by the language of my circular, as they seemed to have received the impression that the station itself was to be closed. Such, however, is not the case. We shall give patrons every facility possible at a station where no agent is employed. I have made arrangements to have waiting room opened and warmed for passengers and instructions have been issued for conductors to put way freight into the house, where it can be had by owners at any time by applying to the party who keeps the keys of the house.

"Parties who principally receive goods at this station have their places of business about eighty rods distant from the depot. It is an inconvenience for them to go to the depot to receive their freight, but it can hardly be considered a hardship.

"The bulk, in fact, almost the entire shipments from Pekin consist of grain, for which we have made provision which will be no serious inconvenience to shippers.

"The question of keeping an agent at this station is one of economy alone. It is usual to assume that station service should not exceed ten per cent of the amount collected, unless there are other considerations which justify a greater expense. Below you will find statement of amounts charged to Pekin station for the twelve months ending December 31, 1889: January, \$50.04; February, \$50.42; March, \$45.56; April, \$84.32; May, \$57.45; June, \$85.21; July, \$127.30; August, \$48.06; September, \$45.39; October, \$40.30; November, \$35.46; December, \$40.61. Total, \$719.03.

"We paid for station service during the same time \$240, surely a modest enough sum, but at the same time it is 33 $\frac{1}{3}$ per cent of all revenue and charges collected, including line and back charges. If the proportion of other railways and back charges were deducted it would probably make the expense for collecting the revenue belonging to this company something like 45 or 50 per cent.

"The Board is fully aware that this road has never yet paid operating expenses from its earnings, a state of affairs that cannot continue forever, and I confess my inability to find a more opportune place for retrenchment than by dispensing with an agent at a station when it cost such a percentage of the receipts to collect the revenue.

"We have no disposition to deny our obligations to maintain a station at Pekin, but I do not understand that we are under any agreement to maintain one with larger facilities or greater convenience than the volume of business fairly demands.

"We do not deny that an agent would be an additional convenience to the people at this station, but we do say that parties will have ample facilities to transact the business they do without one, and we shall endeavor to so arrange matters that they will feel the change as little as possible."

On the 28th of March the Commissioners held a hearing in the Pekin station, complainants, respondent's general superintendent and a large number of citizens of Pekin and surrounding country being present.

The station house is a good sized and commodious building, well adapted to station purposes. The evidence taken shows that since the 28th of February last, it has been practically abandoned by respondent company, the station agent and operator had been discharged, and no person was charged with the duty of looking after the same, or the interests of the public connected therewith.

M. C. Powell, postmaster, testified that he is in the employ of respondent for the purpose of carrying mail to and from station at \$5.00 per month, but is not in any way charged with or responsible for keeping of station, though he swept it out and built fires occasionally.

J. R. Splers testified that since the agent had been discharged the station had run itself, a large part of the time being closed and without fire; that passengers waiting for trains were greatly inconvenienced; that freight must be prepaid, causing much trouble and often delaying goods at other points, waiting prepayment; that the growth of the town had received a serious set-back by the shutting up of the station, and business men were greatly discouraged, and their business injured. Is of the opinion that sufficient business is done here to justify an agent, and there would be more, with proper facilities.

A. T. Flint testified that he had been agent about six years; that the passenger receipts and freight in, for 1889, amounted to about \$700; that the freight out is mostly grain; that the first three years it was about 153 cars; some years not over forty cars; last year 148 cars, 105 cars in about six months. Am a grain shipper and received as station agent and telegraph operator \$20 per month. The station will do less business without an agent, say 20 per cent less.

The testimony generally was that the closing of the station was a great inconvenience to the public and a serious blow to the business of Pekin, and will result in material loss of business to respondent company.

In addition to the testimony taken, complainants submitted a copy of a contract entered into between certain citizens of the vicinity of Pekin and the Burlington & Western Railway Company, the acceptance of which is acknowledged by respondent company. In this contract, in consideration of a subscription of Seven Hundred and Seventy-five Dollars (\$775.00) on the part of certain citizens, respondent company agreed to "have its railway completed and cars running thereon to and through the west half of section 6, township 73, range 11, west, as the same is now surveyed, and staked upon the ground for right of way, and a depot be located and erected, to be maintained forever on the west quarter, section 6, township 73, range 11, west, (the preset site of Pekin) with suitable facilities to transact the freight and passenger traffic of the company."

The grounds of abandonment of depot, is justified by respondent company, solely on the claim that it has not been self-sustaining, and has been run at an actual loss to the company, Supt. Gerry claiming that the total receipts at the station for 1889 were \$719.05, and expenses including back charges, etc., about 50 per cent of the same. The respondent company concedes its obligation, "To maintain a station at Pekin and that an agent would be a convenience to the people at this station," but claim that ample facilities can be furnished to transact the business without one.

The evidence and statements before the commissioners show that the shipments out at this station for 1889 amounted to \$2,296.25. A per cent of this business might properly be credited up to the earnings of the station in addition to the \$719 given by the respondent as the receipts. The expenses of the agent for the same time was \$240, with a slight amount for incidental expenses. The closing up of the station, in the opinion of the Commissioners, is a very great inconvenience to the traveling public and shippers,

besides being an injury to the business men of Pekin and the business prospects of that community, and is not justified on the ground of its not paying expenses, the same not being established.

The Commissioners are of the opinion that, on the ground of public convenience alone, the station at Pekin should be re-opened, and an agent placed in charge, permanently, of the business of the office, that both the interests of the complainants and respondent will be furthered thereby.

The contract between certain citizens and the respondent company is conceded, by which the latter, in consideration of a stipulated sum, which it received, agreed to "forever" maintain a station with suitable facilities to transact the freight and passenger traffic of the company. The company having received the benefits of said contract must also assume the burdens of the same, and carry out, in good faith, its part of said contract, and it is hereby ordered by this Commission, that respondent, within thirty days, re-open and "maintain said station, with suitable facilities to transact the freight and passenger traffic of the company," and that to do this, it will be necessary to keep an agent at that point.

Des Moines, Iowa, April 17, 1890.

CITIZENS OF ULSTER P. O., IOWA,

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAILROAD COMPANY.

Station.

Petition filed Feb. 20, 1890.

DECISION OF COMMISSIONERS.

F. W. Copp and thirty-two others, residing in the vicinity of Ulster P. O., petitioned the Commissioners to establish a station at that point on the line of the respondent's road. Petitioners F. W. Copp and S. L. Kern, proposed to give the necessary ground for station purposes and also made the statement that hay, potatoes, oats and live stock would be shipped from that point, if station facilities were afforded.

On March 12, 1890, the Commissioners visited the locality and found the facts to be substantially as follows: Ulster P. O. is about seven miles west of Charles City, in Floyd county. About half way between Ulster P. O. and Charles City is the station of Floyd Crossing, which is also the station on the respondent's line for the town of Floyd, some two and a half miles north therefrom. About five miles west of Ulster P. O. is the station of Rudd. At Ulster P. O. complainant F. W. Copp has a general store, in which the post office is kept. There are no other business houses or shops of any kind at this point.

Ample station facilities for the country round about are afforded at the two stations of Budd and Floyd Crossing. About seven miles north and east of Ulster P. O. by highway, is the Floyd station on the Illinois Central. South

and southwest from Ulster P. O. about 10 miles are two stations on the Burlington, Cedar Rapids & Northern Railway, viz.: Rockford and Marble Rock.

B. B. Bronson and 120 other citizens of Floyd and vicinity protested against the changing of the station from Floyd Crossing to Ulster. The citizens of the vicinity of Ulster filed a petition containing 54 additional names, also a petition signed by 55 citizens of Charles City and vicinity.

The Commissioners find that reasonable shipping facilities are now afforded the citizens residing in the vicinity of Ulster P. O. at the stations on the three lines of railroads heretofore mentioned, and do not regard a station at Ulster P. O. necessary at this time to reasonably supply the shipping demands of that neighborhood.

Commissioner Campbell dissenting.

Des Moines, Iowa, April 18, 1890.

WM. M. STEER, WEST BRANCH, IOWA,

VS.

BURLINGTON, CEDAR RAPIDS & NORTH-
ERN RAILWAY CO.

*Refusal to furnish site for grain
warehouse.*

Complaint filed February 4, 1890.

DECISION OF COMMISSIONERS.

On February 2, 1890, William M. Steer complained to the Board that "he had tried by application at different times to the proper officials of the B., C. R. & N. Ry. Co., for space on the side track at West Branch, for a grain warehouse, but had been invariably refused." He afterwards built a warehouse on his own ground 225 feet from the railway, which he used for the storage of heavy material, such as barbed wire, flour, lumber and grain. The expense of moving heavy material by teams that distance placed him at a disadvantage and he could not handle grain in competition with other persons who had their warehouses on the side track. In 1889 he again requested space for a warehouse, and was refused for the reason that the occupancy of the ground he needed, interfered with the approaches to the station building. After this application, the railway company removed the station building to the other side of the main track, and leased the ground, for which he had applied, to Mr. Haines, one of his competitors. The entire length of the side track at West Branch station is 1800 feet. He owns the abutting land and occupies ninety feet south of the east and west road, which is the main street in the town and the one over which all business to the railway is brought. He further states that there is but one firm buying grain at this station from warehouses on the side track, that Mr. Ives wrote him that "we do not care to have any more warehouses on the north side of the road." He asks the Commissioners to aid him in getting a short space on side track 225 feet long on south side of road, by which he will be enabled to handle grain, lumber, brick, etc., and other heavy material. He further states that the

railroad company expended \$500 in moving the station building and gave a competing lumber firm 210 feet fronting the side track, part of which he had asked for his own use. Mr. Steer claims that he has been discriminated against.

The answer of Mr. Ives is that Mr. Steer owned the frontage on the track south of the highway, and that if the company had given him the two lots north of the road he would have had the monopoly of the most valuable ground for sale of lumber, coal, brick, and other heavy material at the station, and thought it better that this be divided among the dealers there and claims that a reasonable discretion was exercised which was in the province of the company, it is also stated that at the time Mr. Haines applied for the lots Mr. Steer was not in business at West Branch, and his prior application was cancelled from this fact, he having left and gone west.

Mr. Steer's first request is that the company be required to extend their side tracks far enough south to build a spur track through his grounds to the street, or second, that they be required to furnish him ground on lots 1 and 2 for a grain house, as they have furnished ground to other parties on lots 3 and 4, also 6 and 7.

The Commissioners have never required, and question their authority to require, a railway company to construct side tracks on ground that they do not own or control by some right, title or authority, and have never directed new sidings to be built except in cases where the business of the station required additional tracks. At West Branch there seems to them to be facilities sufficient for all business offered, and therefore they do not feel justified in ordering the spur track asked for.

The second proposition asked for grounds on lots 1 or 2, these lots were leased, it is understood when the complaint was made; whether injustice was done Mr. Steer in this case is a matter that can only be determined judicially, the Commissioners not having the power to cancel a lease. The railroad company having furnished for a nominal consideration other parties grounds for grain houses, it is the opinion of the board, and so ordered, that the company furnish Mr. Steer ground on the side track for his grain house, at any point selected by him, not occupied by or leased to other parties, or used for railroad purposes.

Des Moines, Iowa, April 18, 1890.

M. W. CROZIER, STARK, IOWA,

VS.

BURLINGTON & NORTHWESTERN RAILWAY
COMPANY.

Station facilities.

Complaint filed January 25, 1890.

DECISION OF COMMISSIONERS.

On the 15th of January, 1890, M. W. Crozier of Stark, complained against the Burlington & Northwestern Railway Company of lack of shipping facil-

ities at that point, setting forth that "while we have a good station house and the necessary facilities for transferring passengers and freight in less than carloads, we have no convenience for loading grain or stock, which are greatly needed."

Superintendent John T. Gerry, of respondent company, in answering complaint, January 29th, states that "the only side-track we have at Stark is on our right of way and not accessible to the public by any highway. The only practicable means of access to this siding is through the private land of Mr. Crozier. * * * This company would be willing to put any improvements at Stark, such as Mr. Crozier suggests, if we believed that by so doing we could increase the earnings of the road and receive any revenue therefrom. The fact, however, that Cedar is only three miles, Wright two and one-half miles, and Gainford three and one-half miles from Stark, I think, fully justifies this opinion; and I do not think it right to compel the railroad company to invest money in improvements from which they can expect no possible return."

Answering this, February 13th, complainant states that a road to the station and proposed siding has been laid out and opened, the farmers of that vicinity contributing to the purchase of the right of way, that the location is now easy of access to the surrounding country, which is all settled up with good farmers, and that with proper shipping facilities the business of the station can be largely increased, sufficient to make it a good paying one.

On the 28th of March the Commissioners met, at Stark, a number of prominent citizens, with complainant and Superintendent Gerry, of respondent road. Testimony was taken as to the lack of shipping facilities for car-load lots, the present siding being very short, inaccessible to teams on account of a deep ditch, and suited only for company uses. Apples, potatoes, hogs, cattle and grain out, and tiling, lumber, etc., in, are the principal articles transported, and if facilities are afforded, the farmers and shippers said a good business would be done at this point. They asked only a side-track, stockyards and scale; a plat of ground, about one acre, is tendered the company free of charge, lying about 150 feet southeast of crossing, which is well located and suitable for siding and yards.

The Commissioners found the people of the vicinity of Stark very friendly to respondent company, and yet as earnest in their request for additional shipping facilities, in car loads out and in. The evidence showed Stark to be five miles from Cedar by wagon road; as far from Wright, and that south and southwest, and north and northwest, a considerable portion of territory is tributary to Stark, and will come there, with suitable shipping facilities afforded. It being almost impossible to ship either out or in, by car loads, at present, it is the opinion of the Commissioners that a suitable siding, with stockyards and scales, be established on the plat of land southeast of crossing about 150 feet, tendered by complainant for that purpose, and that the facilities for loading and unloading cars be established at this point for the convenience of the public; that the same be put in as soon as practicable by respondent company, and that Stark be placed on an equal footing in this regard with similar stations on respondent's line of road, providing suitable grounds for the same is furnished by complainants, free of expense to respondent company.

Des Moines, Iowa, April 17, 1890.

CITIZENS OF FAYETTE COUNTY, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY, BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY.

Asking the establishment of side tracks, stock yards and highway at Donnon Station.

Complaint filed April 5, 1890.

DECISION OF COMMISSIONERS.

On April 5, 1890, W. H. Tiffany and eighty-three other citizens of Fayette county, filed a petition in the office of the Railroad Commissioners, asking that the Chicago, Milwaukee & St. Paul and the Burlington, Cedar Rapids & Northern Railway Companies be compelled to construct and maintain a side track at Donnon station, also construct a stock yard and proper road to the same. The answer of the railway companies is that the station of West Union on the Burlington, Cedar Rapids & Northern is 5.8 miles north, Randalia 2.3 miles south, that on the Chicago, Milwaukee & St. Paul Hawkeye is 4.8 miles east and Fayette 6.7 miles west, and that sufficient facilities are extended for all the business offered by this locality. The Chicago, Milwaukee & St. Paul urge as a further reason why a freight station should not be ordered there, that their road for some distance on both sides of this crossing is on a grade of forty-two feet to the mile, which makes it a dangerous place to establish a station.

This is the third time that application has been made to the Board for station facilities at this crossing. On June 6, 1884, Messrs. Ainsworth & Hobson of West Union, addressed a communication to the Board asking the Board to determine whether depots and freight ware houses should not be established at the Donnon crossing. After personal examination and an inquiry into fares collected from this place, the Commissioners advised that a room in the house of the section foreman at this place should be properly warmed and lighted, and that suitable platforms be erected that passengers may get on and off trains while making the crossing stop. The needs of freight depot does not seem to have been urged upon the consideration of the Commissioners, other than the statement is made in the decision that the place is not suitable for a general station, being on a heavy grade on both roads.

In April, 1887, the subject was again called to the attention of the Board by Messrs. McMaster, Thompson and Haldeman, asking a depot for the accommodation of passengers and a transfer track for the accommodation of shippers. The Commissioners visited the locality and May 12 met a number of citizens living in the vicinity and advised moving the section house in to the angle formed by the platforms and putting on an additional room for the accommodation of passengers, to be warmed, lighted, etc. They further state that they regard section 1292 of the Code as mandatory, and that a Wye must be put in if demanded.

The present complaint admits that the passenger station is sufficient and the Wye has been put in as ordered and the demand now is for side tracks.

stock yards and highway to them; this involves a freight house and complete station.

If the Commissioners should order the freight facilities asked for, it would be because the business wants of this region require them.

It can hardly be claimed that the country around Donnon is not reasonably supplied with stations for shipment of freight.

Under the existing conditions, in the exercise of a sound discretion, they do not believe that side tracks and stock yards are necessary for the reasonable accommodation of the public. The highway can be established by the process laid down in the Code; this does not belong to the duties of the Commission.

Des Moines, Iowa, May 7, 1890.

C. E. CROZIER, OSKALOOSA, IOWA.

vs.

BURLINGTON & NORTHWESTERN RAILWAY COMPANY, CHICAGO & NORTHWESTERN RAILWAY COMPANY.

Obstructing water course.

Complaint filed April 10, 1890.

April 10, 1890, C. E. Crozier complained of the above roads for obstructing the natural water course in the vicinity of Stark, by embankment thrown up at the crossing of said roads near the depot, by which the water has been backed on a part of his meadow adjoining and damaged, also causing water to stand until stagnated and unhealthy.

In response to notice from the Commissioners, Superintendent Gerry of the Burlington & Northwestern, April 23, promised to give the matter speedy attention, and on May 1st, J. M. Whitman, general manager of C. & N. W. Ry., notified the Board that the complaint had been satisfactorily adjusted. May 3, complainant writes that the respondent roads had put in the drain, as requested. Case closed.

Des Moines, Iowa, May 7, 1890.

D. E. HARRINGTON, POSTVILLE, IOWA.

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Lack of station accommodations.

Complaint filed March 14, 1890.

March 14, 1890, D. E. Harrington of Postville, complained that passengers from the west, destined for Elkader, are put off at Belknap, where there are no station facilities or other conveniences, such as the traveling public are

entitled to; that it had formerly been the custom of the respondent company to carry such passengers, at night, to north McGregor and return to Elkader, free of charge, but that he was subject to full fare both ways.

General Superintendent Earling, March 28th, answers that "it has been our custom to take passengers on our east bound trains, that do not connect with trains on the Elkader line, to North McGregor, without additional charge. I am unable to find out why the passenger in question got off at Beulah instead of going through to McGregor. It may have been an oversight on the part of the conductor. Instructions have, however, been given that passengers coming from the west and going to points on the Elkader line will be taken to North McGregor, or, that suitable accommodations will be provided at Beulah."

The respondent company having conceded to the demand of complainant and agreed to remedy the evil complained of, case is hereby closed.

Des Moines, Iowa, May 7, 1890.

CITIZENS OF GLENDALE, IOWA.

vs.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

Petition for station.

Complaint filed March 11, 1890.

On March 11, 1890, the citizens of Glendale by A. F. Cassell complained to the Commissioners that in September, 1889, the station house at that point was destroyed by fire, since which time passengers and freight shippers and receivers had been greatly inconvenienced for the want of proper station facilities. This complaint was submitted to General Manager E. P. Ripley, who replied on April 8, following, that instructions had been given to have a station put up at Glendale as soon as possible.

Des Moines, Iowa, May 7, 1890.

CITIZENS OF LE MARS, IOWA.

vs.

ILLINOIS CENTRAL RAILROAD COMPANY.

Obstructing streets.

Complaint filed January 27th, 1890.

DECISION OF COMMISSIONERS.

On January 25, 1890, William McClintock and three hundred other citizens of Le Mars, Plymouth county, complained that the respondent has for years obstructed certain streets in that city with coal sheds and other buildings. On February 28th the Commissioners made a hasty inspection of the streets

of Le Mars. On March 13th the Commissioners spent the day at Le Mars, looked the ground over carefully, heard the statement of complainants and took such testimony as was offered. Le Mars is situated on both sides of the station grounds of respondent, across which Eagle, Sixth and Main streets have been opened. The first two streets cross the right of way and tracks diagonally, north and south, near the ends of the switches. Main street crosses at the same angle, east and west. Lincoln street, running parallel with and adjoining the right of way, has been opened by the company from Eagle to Sixth streets. Fifth street, a north and south street, and Court street, an east and west street, are not open, and are the streets in controversy.

The right of way of respondent between Sixth street and Main street is occupied largely by unsightly sheds and buildings, used as ice houses, warehouses, coal houses, lumber sheds and coal sheds, company freight house, etc., completely obstructing the view and communication between the two parts of the city so far as the locality named is concerned. In 1869 or 1870 the passenger station and hotel were constructed on Main street, but the building was destroyed by fire and the present passenger station constructed on the outskirts of the city. It is claimed by complainants that the streets were originally laid out across respondent's right of way. This contention is controverted by respondent. Considerable testimony was submitted upon the point, but the Commissioners do not pass upon the same, as they regard the question as more properly coming under the jurisdiction of another tribunal. If the streets in question have been dedicated to the public the laws of the State provide an adequate way for removing obstructions therefrom and opening them to travel. Sec. 5470 McLain's Code of 1888. If on the other hand the streets have never been laid out across the right of way and dedicated, the statute provides the manner in which the same may be done. Secs. 623 and 636 McLain's Code of 1888. When, however, it is contemplated to open a street or highway across a railroad track, or a highway or street has been opened across a railroad track, the powers of the Commissioners may properly be invoked to determine whether such crossing or proposed crossing is unusually dangerous and should be permitted to be made or the use of the same continued.

The present situation at Le Mars is a peculiar one. The freight house, switches and side tracks on which the freight business is done, are substantially in the heart of the city, where the space is much limited, while the passenger station is a considerable distance away, with an open tract all around it. This question, however, is not before the Commissioners at this time, and no recommendation is made thereto.

The Commissioners are of the opinion that the complaint as filed is not one which properly lies with them, and the same is dismissed without prejudice.

Des Moines, Iowa, May 7, 1890.

W. E. FIERCE, ET AL., DECATUR COUNTY,
IOWA.

VS.

DES MOINES & KANSAS CITY RAILWAY
COMPANY.

Removal of station.

Complaint filed October 7, 1889.

DECISION OF COMMISSIONERS.

Complainants allege substantially that in 1883, the Des Moines, Osceola & Southern Railroad Company, while constructing its line, entered into a contract with complainants, that in consideration of the sum of three hundred dollars, said company was to put in a side-track and stock pen and make a regular flag station upon the land of one of the complainants, W. E. Fierce; that the said sum of money was paid to said company and the side-track was put in and operated, together with platform and stock pens, and the station was named Kingston, and so printed on the folders and time cards of the company; and a post-office was established at this point, called Fierce post-office; that to afford sufficient ground for the company to transact its business upon, complainant deeded to the company a strip of ground seventy-five feet wide and six hundred feet long, adjoining its right of way; that the line is now operated by the respondent, the Des Moines & Kansas City Railway Company; that the respondent company is about to remove all of its station facilities from Kingston. Complainants ask the Commissioners to require respondents to pay back the three hundred dollars and deed back the land conveyed before said side-track, etc., is removed. The facts were sustained by affidavits and certified copies of contract and deed, substantially as alleged by complainants. The deed did not recite that the ground conveyed was for station purposes. The contract under which the three hundred dollars was paid contained the provision "that in the event of the abandonment of the side-track and stock pens, that the money should be refunded."

The Des Moines, Osceola & Southern Railroad Company became insolvent, and in 1885 was placed in the hands of a receiver by order of the Circuit Court of the United States. In May, 1887, the entire railway property of said company was sold on foreclosure proceedings, and the sale was confirmed later on by the court. The purchaser in turn conveyed the property to the respondent, the Des Moines & Kansas City Railroad Company. The contract for a station was not on record, and the deed of conveyance only recited that the ground was an additional tract bordering on the right of way. On January 30, 1890, the Commissioners wrote complainants, asking if they desired to introduce testimony as to the public necessity for the maintenance of the side-track, etc.

No testimony having been filed upon this point and the complaint asking only for the enforcement of a private contract between individuals and the company, it is not necessary to consider the extent of the burdens of the original company that are imposed upon the respondent company acquiring ownership under foreclosure. The complaint in its present form is dismissed without prejudice to complainants.

Des Moines, Iowa, May 9, 1890.

ALBERT SMITH, ET AL., CONWAY, IOWA.

VS.

CHICAGO, BURLINGTON & QUINCY RAIL-
ROAD COMPANY, HUMESTON & SHEN-
ANDOAH RAILROAD COMPANY.*Asking Board to establish a sta-
tion for freight and passengers,
at the points where the railways
cross in Taylor County, near
Conway.*

Complaint filed October 29, 1889.

DECISION OF COMMISSIONERS.

On October 29, 1889, Albert Smith complained to the Board that while the Chicago, Burlington & Quincy and Humeston & Shenandoah railroads cross each other at what is called Conway crossing in Marshall township, Taylor county, that no conveniences have been provided by either line for the transfer of freight or passengers and that while the roads connect by a Wye, only cars containing material belonging to the roads are allowed to be transferred. Passengers and freight must go to the station on either side. The answer of Mr. Murphy, general manager of the Humeston & Shenandoah is first, that the identical complaint was investigated in May, 1884, and the Board decided adversely to the petitioners; second, that the present means and facilities for transfer of passengers and freight were adequate for all demands; third, his company has a platform and switch one-half mile east of the crossing at the foot of the grade where trains stop when necessary, but that it is rarely they stop for any business.

The answer of the Chicago, Burlington & Quincy Company made by Mr. Ripley, general manager, is first, that Conway station on the Chicago, Burlington & Quincy is 2.5 miles from the crossing and Lenox seven miles on the Humeston & Shenandoah, Sharpsburg is 2.5 miles and Clearfield seven miles from the crossing; second, the amount of business exchanged at the crossing would be slight, as trains do not make connections and are not likely to; third, that the only persons that would be accommodated by the location of a station at Conway crossing would be the people living in the vicinity, who are well supplied with facilities for transportation at the stations on the two roads. The Commission is referred to the report of 1884 and the statement is made that the conditions are unchanged and that there is no more business there now than at that time. On March 7, the Commissioners visited the crossing and were also at Conway.

It was developed that there were in the vicinity two parties equally zealous, one insisting upon the establishment of the station and one opposed. Petitions numerously signed and conflicting statements were sent to the office giving the views of the parties interested. The people living at the four stations nearest the crossing, are impressed with the idea that the establishment of another station between them would injuriously affect their business, without any special public advantage. At Bedford, the county seat, there seems from the papers submitted, to be a variety of opinions. The papers in the case contain a large number of petitions of citizens in the vicinity. There are 298 names signed in favor of the station and 458 against, showing clearly that some effort was made to secure the signature of those interested. This, however, is valuable only as an index of public sentiment

and does not necessarily touch the question as to the public needs. It would naturally appear that four stations might secure more names than the one applying for a station, even if the station was needed.

The question of a station at this point was before the Board and decided August 23, 1884. In the opinion then given it was said: "Looking at this question from a business standpoint, the Board would not feel justified in ordering a station, as there seems to be no possibility of developing business that would not be as well accommodated elsewhere."

The Board, Judge McDill dissenting, decided that chapter 24, laws of Twentieth General Assembly, did not refer to overhead crossings, and conclude that station facilities should not be ordered unless the law unquestionably authorizes the Board to require and the public convenience demands it.

On April 9, 1890, Messrs. Smith, Dean and others interested in the crossing, and the representatives of the stations near the crossing opposed to the station, appeared before the Board at their office in Des Moines, introduced testimony, first, as to the necessity of a station at this place to meet the wants of the traveling public, and also of business both local and for interchange from one road to the other; second, as to contracts made at the time of voting the tax aid to the Chicago, Burlington & Quincy company, which fixed the station on that line on section 13, township 69, range 33, west. This testimony was strongly controverted by the opposing party, and also those representing the railways. On the second proposition, as to the contract, they asked leave and introduced statements of Messrs. Perkins, Mallory and Litten, denying any contract for station or any authority given to Mr. E. T. Smith, or any other person, to make such contract.

The proof was mainly confined to statements and action of E. T. Smith, who owned the land in section 13. A positive denial of the only parties who were authorized to make such contract, was offered to refute any claim through Mr. E. T. Smith. The Commissioners are not charged with the enforcement of contracts, and do not pass upon this claim.

The question then comes upon the first proposition, the necessity of a station for the traveling and shipping public, and the country in this vicinity. It has been stated in the papers, and admitted, that Lenox was seven miles from the crossing and Conway two and one half miles, Clearfield seven, and Sharpsburg two and one half miles. It would seem from this that the vicinity had reasonable station facilities. The Board, in their decision in the case of Citizens of Diagonal vs. the Chicago, St. Paul & Kansas City Railway, say, "that the design of the law establishing joint stations, chapter 24 of the laws of the Twentieth General Assembly, was to accommodate the traveling public, rather than those living near the railroad crossing," which view the Board still holds. Is there such a transfer from one road to the other that a passenger station is necessary? A careful analysis of the testimony offered has not established any great need for transfer, particularly as it is shown that the connections are not close and from the nature of the traffic, probably will not be.

In the former opinion the nature of the ground, the grades, the expense of building and maintaining a station house and doing business, was fully set forth and is not repeated in this.

No evidence was given showing such great amount of freight or passenger traffic offered for transfer as would require the facilities asked for.

It is the opinion of the Board that no condition has been shown that would justify them in the exercise of such reasonable discretion as is contemplated in the law in ordering a joint station for either passengers or freight.

Des Moines, Iowa, May 9, 1890.

J. I. DECKER, ET AL., EAST PERU, IOWA,

VS.

CHICAGO, ST. PAUL & KANSAS CITY
RAILWAY COMPANY.

Stock killed.

Complaint filed August 28, 1889.

On August 27th, J. I. Decker and twenty-four other citizens of Madison county, petitioned the Commissioners for an order requiring the Chicago, St. Paul & Kansas City Railway Company to put in cattle-guards at a crossing, a quarter of a mile northeast of Peru, and that compensation be made for three head of cattle, one horse and one mule killed and one cow permanently injured at that point.

It appeared upon investigation that surface cattle-guards had been put in at that point, and that the stock had walked over them and were killed on the track inside of the right of way. The case was referred to the company, and on the following day Mr. Egan writes that regular pit cattle-guards had been constructed at that point.

On September 30th complainant writes that the company had settled for the stock, paying therefor \$480.

Case closed.

Des Moines, Iowa, May 9, 1890.

SMITH & SHAUL, QUIMBY, IOWA,

VS.

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS
RAILROAD COMPANY.

Overcharge.

Complaint filed January 9, 1890.

January 9, 1890, complaint was filed with the Commissioners by Smith & Shaul of Quimby, Iowa, against respondent company, for overcharge on car load of apples shipped at Pacific Junction, destined to the former point.

An agreed rate of 22.5 cents per hundred was fixed, minimum weight of car 20,000 pounds; shipment should have gone over the shortest line via Onawa, and thence over the Illinois Central Railroad to destination. The car was sent by way of Sioux City, seventy-five miles further, and the cost increased to \$49.80, instead of \$45.00, the agreed rate, which complainant refused to pay.

The Commissioners called the attention of respondent to the right of shipper to have his freight delivered by the shortest line between the origin and destination, or to a rate not exceeding the rate by that line.

March 24th respondent replied that it had requested the Illinois Central to protect the agreed rate of 22.5 cents, and stating that "it is the custom of long lines to meet short line rates."

April 14th complainant acknowledges satisfactory settlement of the overcharge, and case is therefore closed.

Des Moines, Iowa, May 9, 1890.

HAMPTON MILLING CO., HAMPTON, IOWA,

VS.

IOWA CENTRAL RAILWAY COMPANY.

*Refusal to switch cars to the
C., St. P. & K. C. Ry.*

Complaint filed March 18, 1890.

DECISION OF THE COMMISSIONERS.

On March 18, 1890, the Hampton Milling Company made the following complaint: That on March 6, they loaded at their mills, situated on the track of the Iowa Central Railroad, Chicago, St. Paul & Kansas City car No. 9264 with ground feed for Greggs Bros., St. Paul, Minn. After loading they received orders to ship all cars locally for them by the Chicago, St. Paul & Kansas City Railway instead of via Mason City, the Iowa Central route for St. Paul. The Iowa Central Company refused to switch the car to the other line and directed it unloaded and payment made for the use of the car while standing. The Milling Company gave the shipping orders and disclaimed any further control of the car, and refer the case to the Commissioners for adjudication. The Commissioners call the attention of the officers of both roads to the case. (Both companies have a line from Hampton to St. Paul.) Mr. Ackert, the general manager of the Iowa Central, in a letter, dated March 22, says: "The Hampton Milling Company ordered a car to load for St. Paul." His road hauled a car into Hampton from a station on his line at some expense, and after the car was loaded the Milling Company instructed him to deliver to the competing company, which he refused to do, claiming that if they desired to ship by a competing line they should have ordered the car from it, and his road would have switched to the mills for loading and after loading delivered it to them, making only the usual switching charge, but the order made on the Central Company for a car involved the expense of getting it from another

station, for which the simple switching charge would not pay. The C., St. P. & K. C. Company says that they were ready to transport the car, but it was refused them. Finally, however, they unloaded the car and transferred. The parties desire, however, the Board to make a finding in the case for future guidance.

It may be as well to restate the case. The Hampton Mills are situated on the side tracks of the Iowa Central Railway. The Chicago, St. Paul & Kansas City Railway runs to Hampton and connects by a Y with the tracks of the former road. Both compete for St. Paul traffic. Mr. Ackert's position in this case is that had the Milling Company ordered the car from the line on which they shipped the goods, he would have switched it at usual charge of three dollars per car, but instead of this they ordered the car from him and he claims the value of the service rendered; that is, hauling car from another station on his line, placing it at the mills, was five dollars.

The opinion of the Board is that the shipper should have ordered the car from the company over whose line he intended to ship, and if he decided to change the route he should have paid the company furnishing the car an adequate compensation for the service rendered in getting the car to the mills and transfer, and on payment the Iowa Central Company should have switched the car to the transfer. It is not here determined what the value of the service was, as no testimony was introduced covering this point.

Des Moines, Iowa, May 9, 1890.

FIRMENICH MANUFACTURING COMPANY,
MARSHALLTOWN, IOWA,

vs.

IOWA CENTRAL RAILWAY COMPANY,
AND CHICAGO & NORTHWESTERN RAIL-
WAY COMPANY.

*Refusal to switch cars from C.,
St. P. & K. C. to the Firmenich
Manufacturing Co.'s works.*

Complaint filed December 9, 1889.

The Firmenich Manufacturing Company complains to the Board that on 18th day of November, 1889, the Iowa Central Railway Company instructed its local agent to discontinue switching cars to and from the Glucose Works and the Chicago, St. Paul & Kansas City transfer for all shipments destined to points off the line of the Chicago, St. Paul & Kansas City Railway Company; that since that time they have refused to switch empty and loaded cars and that the Chicago & Northwestern, joint proprietor of said switching tracks also refuses to switch cars and that they are compelled to transfer large quantities of corn to, and glucose, sugar, meal, etc., from the factory to the tracks of the Chicago, St. Paul & Kansas City to the serious injury of the business and at great loss. A copy of order to the Iowa Central and a statement of the verbal order of the Chicago & Northwestern are submitted.

The complaint is made under the provisions of section 4, chapter 28, laws

of the Twenty-Second General Assembly; the clause reads: "Any common carrier may be required to switch and transfer cars for another for the purpose of being loaded or unloaded, upon such terms and conditions as may be prescribed by the board of railroad commissioners."

On December 18, Mr. Daly, general solicitor of the Iowa Central Railway Company, in answer to the complaint, notifies the Commissioners that the road has resumed switching cars of the C., St. P. & K. C. R'y and on December 20, the complainants write that the Iowa Central has resumed switching and the C. & N. W. promises to do so in a few days, and in case of a failure to do so will notify the Commissioners.

Sufficient time having elapsed without further communication from the complainants, the presumption is that the switching facilities are satisfactory and the complaint is dismissed.

Des Moines, Iowa, May 22, 1890.

BURLINGTON SHIPPERS,

vs.

BURLINGTON, CEDAR RAPIDS & NORTH-
ERN RAILWAY COMPANY.

Discrimination.

Complaint filed May 8, 1890.

DECISION OF COMMISSIONERS.

On the 8th of May, 1890, a complaint signed by Chittenden & Eastman, Lyman H. Drake, S. R. & I. C. McConnell, Biklen, Winzer & Co., Chas. F. Smith, Robert Donahue, Brooks, Smith & Co., Embalming Burial Case Co., and John Blaul & Co., shippers of Burlington, was filed with the Commissioners, alleging that the Burlington, Cedar Rapids & Northern Railway Company is "discriminating against said shippers by charging a higher rate for the transportation of freight from Burlington to all points on their line of road in Iowa, north of Cedar Falls, than they are charging for the transportation of similar freight from St. Louis, via Burlington to all points on the same line of road in Iowa." Attached to the complaint are distance tariff 2740, from St. Louis to Burlington and local tariff 2751 of respondent road, which complainants allege constitute a joint tariff from St. Louis to points on the B., C. R. & N. road which unjustly discriminates against them, by giving lower rates from St. Louis than from Burlington to points on same road in Iowa.

On the 10th of May, C. J. Ives, president of respondent company telegraphed the Board "If agreeable to the Commissioners we will publish a local tariff fifteen per cent higher than the local tariff of class A roads, issued March 19. Please advise by wire." Complainants were unwilling to accept the proposition of respondent, and a hearing took place at Burlington, May 13th, all parties being represented.

The statutes under which the complaint is brought, (sections 18 and 19 of chapter 28, laws of the Twenty-second General Assembly) is as follows:

SECTION 18. Whenever any person, upon his own behalf, or class of persons similarly situated, or any firm, corporation or association, or any mercantile, agricultural or manufacturing society, or any body politic or municipal organization, shall make complaint to said Board of Railroad Commissioners, that the rate charged or published by any railroad company, or the maximum rates fixed by said Commissioners in the schedules of rates made by them under the provisions of section 17 of this act, or the maximum rate that now or hereafter may be fixed by law is unreasonably high or discriminating, it shall be the duty of said Commissioners to immediately investigate the matter of such complaint.

SECTION 19. Upon such hearing as provided for, the said Commissioners shall receive whatever evidence, statements or arguments either party may offer or make pertinent to the matter under investigation; and the burden of proof shall not be held to be upon the person or persons making the complaint, but the Commissioners shall add to the showing made at such hearing whatever information they may then have or can secure from any source whatsoever, and the person or persons complaining shall be entitled to introduce any published schedule of rates of any railroad company, or evidence of rates actually charged by any railroad company for substantially the same kind of service whether in this or any other State, shall, at the instance of the person or persons complaining be accepted as *prima facie* evidence of a reasonable rate for the services under investigation, and if the railroad company complained of is operating a line of railroad beyond the State of Iowa or if it appears that it has traffic arrangement with any such railroad company, then the Commissioners in determining what is a reasonable rate, shall take into consideration the charge made, or rate established by such railroad company or the company with which it has traffic arrangements for carrying freight from beyond the State to points within the State and from within the State to points beyond the State.

In addition to freight tariffs 2740 and 2751, complainants introduced oral testimony and expense bills, showing that rates from St. Louis to points on the Burlington, Cedar Rapids & Northern Railway more than double the distance, are lower in the aggregate than charges for similar freight shipped from Burlington over the same line in Iowa to the same points; in some instances the rate for the longer haul being 40 per cent lower than for the shorter one, the effect of which, it is alleged, has been to shut Iowa merchants out of territory properly tributary to them, and giving an unfair advantage to shippers outside of the State, by such discrimination. The effect of this has been to place our shippers at a great disadvantage, in some instances driving them from points in northern Iowa, where formerly they had enjoyed a fair business.

In a communication to the Board May 7th Mr. E. P. Eastman states that when he asked the agent of the Burlington, Cedar Rapids & Northern Railway Company at Burlington why they did not make a reduction in their Iowa distance tariff, similar to the one made by the Chicago, Burlington & Quincy Railroad and other roads March 19, he replied that Mr. Ives had said that "on local business in Iowa they would make more by charging Class B rates, therefore they intended to make no reduction."

Robert Donahue testified that in order to do business at one of these points he had to fill his orders for barbed wire from the factory at Joliet, Illinois, shipping via Burlington to Clermont, Iowa, on an inter-state rate of 17 cents, while the rate from Burlington to same point for same goods is 20.63 cents.

E. P. Eastman, S. R. McConnell, John Blaul and other shippers, testified that the discriminations existing are disastrous to their business, and virtually exclude them from points on the B., C. R. & N. R'y in northern Iowa. Expense bills, giving the rate for fourth class goods on State and inter-state shipments, were introduced, from which the following comparison of charges is tabulated:

TO—	FROM BURLINGTON—		FROM ST. LOUIS—	
	Miles.	Rate, cents.	Miles.	Rate, cents.
Waterloo	151	17.97	357	17
Cedar Falls	156	18.35	362	17
Shell Rock	172	19.40	378	17
Green	190	20.25	396	17
Rockford	204	22.13	410	17
Rock Falls	217	22.89	423	17
Manly Junction	225	23.00	431	17
Northwood	229	24.33	442	17
Albert Lea, Minnesota	230	17	450	17

Until the railway crosses the northern boundary of Iowa the discrimination continues, but once across the line the rate from Burlington to Minnesota points drops 40 per cent, and to Albert Lea, nineteen miles further than Northwood, the same rate as from St. Louis is established, 17 cents.

Complainants testified that their discriminations have existed since the cut rate made by the trunk lines were put in last February; that at the time of the promulgation of the emergency tariff, March 19, by which the reductions made by the trunk lines on inter-state business, were also applied to Iowa, on north and west bound freights, the respondent, the B., C. R. & N. R'y Co. refused to put in said rates on its local business; further, that the proposed reduction of rates by respondent to 15 per cent above class A rates will only partially remedy existing evils and will still leave Iowa shippers at a great disadvantage on account of lower inter-state rates.

Respondent company, through President C. J. Ives and C. D. Ives, general freight agent, admitted the discrimination as charged, but claimed that a reduction to within 15 per cent of the rate of class A roads would virtually remedy existing evils; that under the classification fixed by the Commissioners they are entitled to such rates, being a class B road.

FINDING.

The Commissioners having carefully considered the evidence in this case, together with the expense bills and tariffs of respondent company, both inter-state and local, arrive at the following conclusions:

First. That the respondent company, though classified as a "B" road by the Commissioners, having voluntarily put in the rates of a class A road, on its inter-state business, that unjustly discriminates against Iowa industries and shippers, cannot now plead in defense of such discriminations, such classification, or claim any advance in rates on its local business that would be a discrimination when compared with its inter-state rates.

Second. That the inter-state rates in force on the line of respondent, and lines with which it has joint traffic arrangements, are unjustly discriminating against Iowa interests, and in favor of shippers outside of the State; rates that in the aggregate are much lower on the long haul than the short, by which St. Louis merchants are enabled to transport goods into Iowa, double the distance, at lower rates than from Burlington to points within the State, whereby Iowa shippers are placed at a disadvantage, their business crippled.

pied and a heavy loss entailed; that such discriminations are illegal, unjustly discriminating, and against public policy.

The respondent, the B., C. R. & N. R'y Co. is hereby ordered to, at once, so adjust its tariff of rates in Iowa, as to remove any such discriminations and remedy the evils complained of.

Third. That it is the opinion of the Commissioners that when the interstate rates of any of the railways running into Iowa are lower from points without the State to points within the State, than the local rates within the State to the same points, on the same line of railway, that such discriminations are illegal and contrary to public policy, and are hereby forbidden.

Des Moines, Iowa, May 22, 1890.

J. H. MARTIN, TRIPOLI, IOWA,

VS.

CHICAGO, ST. PAUL & KANSAS CITY
RAILWAY COMPANY.

*Asking to retain cattle guards and an
open crossing.*

Complaint filed April 23, 1890.

DECISION OF COMMISSIONERS.

On April 21, 1890, J. H. Martin makes the following complaint: That the Chicago, St. Paul & Kansas City Railway has put in gates in the fences along their line on his land, and are preparing to take out the cattle guards and open crossing.

Mr. Martin owns the southeast quarter of section 3, township 92, range 12, west of fifth principal meridian, and also forty acres north of, and adjoining, the east half of the quarter section above described. The railroad, as constructed, separates this forty acres and a narrow strip from the north half of the quarter section from the rest of the farm. Mr. Martin's house and stock water are very near the center of the quarter section; from them he has had, for the last twenty-five years, a lane leading to the west line of the forty acres which the road now crosses. The land north of the railroad, fifty acres or more, he is using for pasturage. He submits a plat of the ground showing the conditions above stated.

Ever since the road was built he states that he has had an open crossing, with wing fences and cattle guards. They now have put in gates and have ordered him to keep them closed, so that he will be compelled to drive his stock, seventy-five to one hundred head, back and forth whenever they need water. He asks the Commissioners to allow him to retain an open crossing with wing fences and cattle guards. The distance to the crossing from his stock water is about one-quarter of a mile.

The railway company in reply states that in some instances they had put in open crossings upon a verbal understanding that if any stock was killed that they would not be required to pay for it. At one of these crossings

they struck some cattle and were obliged to pay for them; since that time in every case they had put in gates. The law compels this company to fence, but not to keep an open crossing unless there is an agreement of some kind to do so with the party who conveys the land. They submit copies of two deeds, the conditions in one is that a depot shall be erected and maintained on section 3, township 92, range 12, west of the fifth principal meridian, and that if the depot is not maintained, the deed shall be void and the grantor can demand damages therefor. Both deeds make it a condition that the land deeded shall be fenced within one year from the time the road is put in operation. The company submits a map which practically agrees with the plat submitted by Mr. Martin.

Mr. Martin admits that the right of way deeds are correct, but claims that the verbal contract was lived up to until about the date of the complaint, when the gates were put in and he was notified to keep them closed. He states that there is no place on the railroad where his cattle can pass under the track, and that during the hot weather they must have access to water. During five months, when not using the pasture, he is willing to keep the gates closed.

This case, independent of the fact that since the construction of the road, Mr. Martin has had an open crossing, varies but little from many that come before the Commissioners from all parts of the State. Whether there was a contract or not is not a question that this Board is authorized to determine. The deeds contain no clause with reference to it, and it will of necessity be a matter to be settled by the courts. The law, section 1936 of McClain's Code, reads as follows: "When any person owns land on both sides of any railway, the corporation owning the same shall, when requested so to do, make and keep in good repair one cattle-guard and one crossing or adequate means of crossing the same, at such reasonable place as may be designated by the owner." The Board, in their report for 1889, page 38, state: "The Supreme Court, in the case of Gray vs. The Burlington & Missouri River Railway, Iowa Reports, Vol. 37, page 119, held that where the only means a citizen has of reaching a highway is across the railway, he may insist that an open crossing be provided him, by means of which he may reach the highway, without stopping to open gates or remove bars. In other cases what constitutes an adequate crossing is not clearly defined. The fencing law passed at the last session of the legislature has made the final settlement of this question of importance at this time."

The Twenty-third General Assembly adjourned without action upon this matter, and the Commissioners find no authority in law authorizing them to order the open crossing kept there, as asked for by Mr. Martin. The conditions make it a great hardship to him to be deprived of the crossing, where his cattle may pass from the pasture to water without the employment of someone to open and close gates.

Des Moines, Iowa, May 22, 1890.

CHAS. WALTON, PATON, IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY.

Damage.

Complaint filed January 18, 1890.

DECISION OF COMMISSIONERS.

On January 24, 1890, C. N. Gilmore, Superintendent Des Moines Valley Division of the Chicago, Rock Island & Pacific Railway, sent to the Commission the papers in the above case, asking that it be arbitrated and decision rendered in the same. Complainant, in a letter of January 29, agreed to the same.

The complainant asks \$5 for damages to marble top table, in transit from Burlington to Paton, via Chicago, Burlington & Quincy and Chicago, Rock Island & Pacific Railroad Companies.

The evidence filed with the complaint tends to show that the damage was done to the property while in the care of the latter road. The complainant files affidavit that the marble was properly packed and loaded in car at Burlington. The respondent company receipted for the same as "in apparent good order," when received from the C., B. & Q. R. R. Co. The agent at Paton states that the same was carefully handled by the teamster in taking from the car, and the latter also states that he as carefully delivered the same to complainant, who discovered the breakage on opening the same.

The Commissioners are unable to ascertain from the evidence how or in whose hands the breakage occurred, but from the statements made by the various parties handling the freight, are of the opinion that it was broken while in the care of one of the respondent companies. If, as is claimed, the shipment was made at owner's risk, in consideration of which he received a lower rate, he is not entitled to recover. If otherwise, the Commissioners would recommend payment; the damages being equally shared by respondent companies.

Des Moines, Iowa, May 22, 1890.

W. K. RIGGS, ET AL., CASTALIA, IOWA,

VS.

BURLINGTON, CEDAR RAPIDS & NORTHERN
RAILWAY COMPANY.

Closing the station of Castalia.

Complaint filed March 7, 1890.

On March 5, 1890, W. K. Riggs writes the Board that in December, 1889, the Burlington, Cedar Rapids & Northern Railway Company had closed its station at Castalia, taken away the agent and made the conditions odious to the people, because certain live stock shippers had refused to give the company a per cent of their shipments; that the company employed a young man to carry the mails, look after the depot and practice telegraphy, report trains, etc. He is not allowed to sell tickets nor admit passengers to the waiting rooms, nor bill or receive payment for freight. He further states that the citizens donated a considerable amount of money to pay for station grounds, and he asks if the company has the right to abandon the station and deprive them of the facilities for shipment.

The answer of Mr. Ives for the company is, that the business of the station is very small, and that as the Chicago, Milwaukee & St. Paul has facilities for reaching almost every important point reached by his road, and that almost all freight went by that road, that he has thought better, in view of the fact that economy in the operation of the road was necessary, to withdraw the agent and abandon the business to the rival company, and had done so.

After considerable correspondence with regard to the business that would be furnished and the money advanced by the people for station grounds, etc., the Commissioners, on May 16, visited Castalia, and took testimony as offered by citizens and others, which was submitted to the company. On May 29th Mr. Brady, division superintendent, came to Des Moines and reported that he had given orders to supply the station with all facilities for business, had arranged to send a first-class agent there, and should make every effort to secure for his company their share of the business.

As this is all that was asked by complainants, when done, the case will be closed.

Des Moines, Iowa, May 29, 1890.

CITIZENS OF KEOSAUQUA, IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY
COMPANY.

Lack of train service.

Complaint filed May 28, 1890.

On the 28th of May, there was filed in this office the complaint of H. H. Disbrow and other citizens of Keosauqua, against the Chicago, Rock Island & Pacific Railway Company, for failure to run connecting trains over the

Mt. Zion branch of said road, between Keosauqua and Mt. Zion, to the great inconvenience of the traveling public.

Complainants allege that under an agreement between the respondent, formerly known as the Keokuk & Des Moines Railroad Company, and the Keosauqua & Southwestern Railroad Company, the former acquired a lease of this road, which is some three miles in extent, for a term of years; that one of the provisions of section one of said lease is that "the C., R. I. & P. R'y Co. would equip, maintain and operate said railroad for the full term of said lease, and would operate thereon passenger trains to and from the point of intersection with the Keokuk & Des Moines Railway, in connection with all regular passenger trains which may be operated over said Keokuk & Des Moines Railway." That under foreclosure of a mortgage given by the latter road to respondent at time of lease, the road was sold to R. R. Cable, who assigned the same to respondent; that one of the provisions of said mortgage, and also of the decree of foreclosure, read as follows: "That it is one of the express condition of said conveyance (mortgage) that if the C., R. I. & P. R'y Co., or its successors shall become the purchasers of the mortgaged property at foreclosure sale, it shall continue to operate said railroad during the continuance of the existing lease between it and the Keokuk & Des Moines Railway Company, in such manner that passenger trains running between the depot in Keosauqua and the station of Mt. Zion will connect with all regular passenger trains on the Keokuk & Des Moines Railway." It is alleged by complainants that respondent has violated this agreement, and fails to run passenger trains over said road so as to connect with all regular passenger trains with the main lines.

The attention of General Manager St. John was called to the complaint by the Board May 28th, and on the 30th of May he writes:

"I am in receipt of yours of May 28th, with the accompanying complaint of H. H. Disbrow and other citizens of Keosauqua, Iowa, against his company for not operating the Keosauqua branch so as to connect with each of our passenger trains on our Keokuk & Des Moines Division. The contract providing that this should be done was lost sight of. Although the business does not warrant the service, we shall at once arrange to carry out the contract."

The complaint having been satisfactorily adjusted, case is closed.

Des Moines, Iowa, June 3, 1890.

F. R. WITMER & SON, MINGO, IOWA,

vs.

CHICAGO, ST. PAUL & KANSAS CITY R'Y CO.

Goods stolen in transit.

Complaint filed May 13, 1890.

May 13, 1890, F. R. Witmer & Son, of Mingo, entered complaint against respondent company for failure to settle for goods stolen while in transit on their line. Complainant says "I had a loss of a case of baking powder on Chicago & St. Paul Railroad in December and put in my claim in January,

and done all they requested. As yet they have failed to pay. Since that I have had goods stolen in transit, and more recently broken milk crocks; and last week they broke open a case of smoking tobacco and took out three packages. I feel at a loss what to do, as the railroad company does not appear to pay any attention whatever."

On the 15th of May the attention of respondent was called to the matter, and on the 16th of May General Manager Egan writes: "I have taken the matter up and as soon as we hear from freight claim department will advise you as to how the matter stands." On the 18th of May W. T. Han- non, claim agent, telegraphed: "I have sent the amount due claimant at Mingo, for loss of baking powder."

In defense the respondent company claims that the case of baking powder was delivered to drayman at Mingo, and lost before delivery, and that their agent was held responsible and paid for the goods. Complainant denies that goods were ever delivered at Mingo, but stolen in transit, and that the company is responsible; he further acknowledges full settlement of claim. Case closed.

Des Moines, Iowa, June 18, 1890.

C. W. CRESSLER & CO., SCRANTON CITY,
IOWA.

vs.

CHICAGO, & NORTHWESTERN RAILWAY
COMPANY.

Packing butter for shipment.

Complaint filed May 19, 1890.

DECISION OF COMMISSIONERS.

On the 19th of May, C. W. Cressler & Co., merchants at Scranton City, complained that "The Chicago & Northwestern Railway refuse to receive for shipment within the state, butter in sugar barrels, which is the only thing we have to ship in, and we offer to release them from any liability for loss from the barrel leaking, or falling to pieces. Have they the right to refuse to ship it," etc.

The Board at once called the attention of respondent company to the complaint, and on the 7th of June, General Manager Whitman replied:

"Referring to your letter of May 24, enclosing copy of some correspondence with C. W. Cressler & Co., of Scranton, Iowa, in reference to the shipping of butter, from that point, in sugar barrels. Previous to May 1, 1890, our rule in reference to the receipt of butter shipments was simply that they should be strongly and securely packed. The rule did not refer particularly to butter shipments, but to all shipments in general. Shippers became so careless in packing butter for shipment last season, and we had so much difficulty by packages breaking that we were obliged to issue instructions on May 1st, this year, that consignments of butter should be in sound packages

and would not be received when packed in old sugar or flour barrels. All shippers of butter at Scranton, Iowa, were personally notified of this order and none objected to it except Cressler & Co., who made application to our agent at Scranton that an exception from the rule be made in his favor. This we could not do. At this station, Scranton, last season we had the contents of two (2) sugar barrels break out and empty its contents on car floor and platform. A sugar or flour barrel is not a proper barrel to use in the shipment of butter and we cannot undertake to handle it when packed in that manner. Cressler & Co. express a willingness to assume liability for any loss. It is necessary that we should look further than this, as we must protect and handle properly and safely not only shipments from Cressler & Co., but all other freight that might be loaded in the same car, and which especially in warm weather, is liable to be damaged from shipments of butter or like commodity improperly packed for transportation."

It is the opinion of the Commissioners that respondent has the right to protect itself and its patrons by refusing shipments so loosely packed as to make them liable to leakage or go to pieces; the interests of other shippers whose goods are liable to be damaged by the same are to be taken into consideration, as well as those of the original shipper, and common carriers have the right to demand that consignments of the character in question should be properly packed in tight casks or barrels, and not subject to leakage, to imperil the property of other shippers. During the winter season butter might properly be shipped in sound sugar or flour barrels, but not during the heated term. The case is therefore dismissed without prejudice.

Des Moines, Iowa, June 18, 1890.

CHAS. WALTON, PATON, IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY.

Damage.

On the 23rd of May, 1890, the Commissioners decided the above case, subject to a determination of certain facts, regarding the shipment, as to whether it was made at owner's risk, in consideration of which he received a lower rate of freight.

From the evidence furnished the Board, on this point, it being apparent that the complainant received a fourth class rate, on account of billing at owner's risk, that the risk of breakage is assumed by complainant, no careless handling or rough usage by respondent having been claimed or proven. It is the opinion of the Commission that respondent company is not liable for the damage claimed.

Des Moines, Iowa, June 19, 1890.

W. F. CRAIG, ET AL., DAVIS CITY, IOWA,

VS.

CHICAGO, BURLINGTON & QUINCY RAIL-
ROAD COMPANY.

Obstructing water course.

Complaint filed May 8, 1890.

On the 8th of May, 1890, W. F. Craig and other citizens of Davis City, filed complaint against respondent for obstructing the natural flow of water in Grand River, by which the water at that point is backed upon the lands and lots of complainants and others, greatly damaging them; that respondent has heretofore made a fill of some 1,300 or 1,400 feet, and is contemplating a further fill of 500 or 600 feet, which will dam up the river and cause it to further overflow and damage said property. Complainants ask the Commissioners to prohibit the respondent from further extending said embankment and obstructing said water course.

The town of Davis City is situated on Grand River, at which point the Chicago, Burlington & Quincy Railroad crosses at an angle of about thirty degrees west of south on a bottom some 2,600 feet wide; that when said road was built a fill was made of some 1,300 or 1,400 feet in width, and the rest of the way across the bottom the road is built on piling; that respondent now contemplates continuing said fill some 500 or 600 feet, which, complainants aver, will further obstruct the water course and cause an additional overflow of their lands.

A copy of complaint was forwarded to respondent May 24, and on June 4 Vice-president Harris replies that "The question came up some time ago in our engineering department, and it was found necessary to fill in about 500 feet or repair the piling. It is our policy to put in permanent work whenever possible, and we had decided on filling. It was not our opinion, and is not now, that any damage would be done the citizens in that vicinity by the proposed work, but inasmuch as there seems to be a strong objection to the filling, we have decided not to do the work."

The respondent having acceded to the demands of complainants, and determined not to put in said fill as contemplated, the case is dismissed without prejudice.

Des Moines, Iowa, July 3, 1890.

T. A. CUNNINGHAM, CLARE, IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY, CHICAGO, BURLING-
TON & QUINCY RAILROAD COMPANY.*Excessive switching charges.*

Complaint filed April 19, 1890.

DECISION OF COMMISSIONERS.

T. A. Cunningham, a merchant and shipper of Clare, Iowa, filed a complaint with the Commission, April 19, 1890, against the above companies, for excessive switching charges on eleven cars of corn shipped from that station to Des Moines, to be delivered to the Sleeper Starch Co., said shipments being made between February 27, and April 4, 1890.

Complainant avers that "It is an established custom in shipping from here (Clare) to Des Moines that carloads have been delivered to the party to whom consigned, free of switching charges; I have sold hogs to Des Moines Packing Co., W. S. Ellsworth and Liverpool and Des Moines Packing Co., and have always sold delivered in Des Moines, and never paid any switching."

The respondent, the Chicago, Rock Island & Pacific Railway Company, claims that its charges in this case are the regular rates from Clare to Des Moines; that the charges for switching were made by the Chicago, Burlington & Quincy Railway Co., for transporting the cars from Des Moines to Sleeper Starch Works on its line, with which it has no connection.

E. P. Ripley, general manager of the C., B. & Q. R'd Co., says: "In my opinion the charge of \$3 per car is a very reasonable one. The distance between the delivery track of the Rock Island and the Sleeper Starch Works is about two miles. There is very little work done, and it necessitates sending an engine to the starch works every time we have anything for them. This will keep an engine from its necessary work about two hours, and we have only one switch engine at Des Moines."

It has been the custom of respondent roads, as set up by complainant, to deliver cars shipped to Des Moines, at the various industries on their lines, in this vicinity, free of switching charges, but the consignments in question were destined to a point off the original line of shipment, the C., R. I. & P. R'y and required to be transferred to and transported over the line of the C., B. & Q. R'd a distance of two miles to the Sleeper Starch Works, and the latter road is undoubtedly entitled to a reasonable switching charge.

It is the opinion of the Board in this case, that respondent, the C., R. I. & P. R'y Co. having no line to the Sleeper Starch Works and have received and billed the consignments in question to and delivered the same at Des Moines, is entitled to the charges made for said transportation, and is discharged from further liability when it delivered said consignments to the C. B. & Q. R'd for delivery at the point of destination, on the latter's line of road.

That the charge of \$3.00 per car charged by respondent, the C., B. & Q. R. R. Co. for switching said cars a distance of two miles is excessive; that under the ruling of this Board, a switching charge of one dollar and fifty

cents (\$1.50) per car for a distance of two miles and over one mile, is a reasonable switching charge, and that all sums charged in this case, in excess of the same are unreasonable, and in the opinion of the Commission should be refunded to complainant.

Des Moines, Iowa, July 3, 1890.

HACKMEN OF SIOUX CITY, IOWA,

VS.

ALL RAILROADS CENTERING THERE.

Discrimination.

Filed July 3, 1890.

DECISION OF COMMISSIONERS.

On the 3d of July F. P. Johnson and other hack and expressmen of Sioux City, complained to the Board that they were unjustly discriminated against by the various railroad companies whose trains run into that city. That one "J. A. Foy, who owns a large number of 'busses, hacks and express wagons, is allowed by all the railroads entering the city to place one of his men on every incoming train, in order that he may have a monopoly of the business of transferring, whose business it is to go through the train and check the baggage of every passenger who will afford him that privilege, thereby depriving every other man, who may have a hack, 'bus or express wagon, of his legitimate share of the business. We want Mr. Foy to be deprived of the privilege of checking trains, or the privilege extended to all."

The right of railroad companies to control trains, stations and station grounds, in conducting their business, has long been conceded by the courts, and in at least one decision recognized by this Board. In the case of F. & C. Van Hooser, of Cedar Falls, v. the Illinois Central (Report of 1881, page 135), the Board say:

"Has the Illinois Central Railroad Company a lawful right to the control of its station grounds in the conduct of its business? Has an omnibus proprietor the right to use the grounds of a railroad company, which is devoted by law to railroad uses, for his private benefit or advantage? Railroads are held to strict responsibility as common carriers. In the transportation of passengers they are legally bound to afford every reasonable means for insuring dispatch, convenience, comfort, safety, security, and confidence to the public. That they may do this it is necessary that they have and exercise all such power over their ground and property as is not limited by law. Severe exactions from them on the one hand, coupled with a limitation of power to perform every reasonable requirement necessary to fulfill their duties on the other, would be a hardship which the law does not impose. In order to perform the duties required of them by law, railway companies must have the authority to exercise the power adequate to the requirement.

* * * * * As to the law involved in this issue, see Common Bench Reports, Vol. 18, page 45; Barker v. The Midland Railway Company. This was an action brought by the proprietor of an omnibus line against the railway company for refusing him the privilege of entering upon the company's

station grounds for the purpose of conveying passengers who desired to take passage on the railway and for conveying passengers by the railway from the station to an inn or to places upon the highway. Chief Justice Jervis held: "I am of opinion that the defendants are entitled to the judgment of the court. The declaration proceeds upon the assumption that the station is the private property of the railway company, subject to the rights of the public using the railway. It is not pretended that the plaintiff was using or seeking to use the railway. What right then can he have to say to the company: I will use your private property for my profit." There is no pretense for the action. It has neither principal nor any color of authority to sustain it."

In "Thompson's Carrier of Passengers," page 350, the author, who is high authority on the subject, says: "The well established right of carriers to make reasonable regulations for the conduct of passengers and others transacting business upon their premises, is accompanied by the right to exclude from their premises persons having no business with the carrier, and whose presence would be detrimental to his interests or the safety and convenience of passengers. * * * Thus it has been held proper to exclude by force, if necessary, an innkeeper from a railroad depot, whose habit had been to enter the depot and annoy passengers by soliciting patronage for his house, having been previously notified that he must discontinue the practice. * * * An omnibus proprietor who carries passengers and their luggage for hire, to and from a railway station, cannot maintain an action against the company for refusing to allow him to drive his vehicle into their station yard. * * * A carrier is not bound to give passage to a person who desires to use the facilities which such passage afford for trafficking purposes of his own. Any other rule would be demoralizing to good management."

From the strict accountability to which the carrier is held for the safety of passengers and freight, the right of the carrier to full control of its methods of conveyance and terminals must necessarily follow.

It is the opinion of the Commissioners that in the case in controversy, the respondent companies have not exceeded the authority conceded them by the courts, and heretofore recognized by the Railroad Commissioners, and that it has full control of its trains and depot grounds, and the transferring of passengers from the same. The case is therefore dismissed.

Des Moines, Iowa, July 10, 1890.

H. G. CHAPMAN, SIOUX CITY, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Asking a cattle-guard at a farm crossing.

DECISION OF THE COMMISSIONERS.

Mr. Chapman owns a farm two miles south of Westfield, Plymouth county, Iowa, through which the Chicago, Milwaukee & St. Paul Railway runs. The

company has put in a farm crossing, the planking being sixteen feet wide, and graded a roadway fourteen feet wide. Forty-two feet north of the crossing is a pile bridge to which the company has attached wing fences connecting the bridge with the right of way fence. This, the company claims, is the cattle-guard called for in section 1936, McClain's Code: "When any person owns land on both sides of any railway the corporation owning the same, shall, when requested so to do, make and keep in good repair one cattle-guard and one causeway or other adequate means of crossing the same, at such reasonable place as may be designated by the owner."

The crossing seems to be in the place designated by the owner, and the only contention whether the bridge is the cattle-guard called for in the statute. As located with the wing fences it answers every purpose, and is, in fact, a cattle-guard as complete as any that could be constructed.

Mr. Chapman desires a cattle-guard on the other side of the crossing. This, with the bridge, would give him an open crossing. The statute does not provide this.

The Commissioners are of the opinion that the provisions of the law have in this case been complied with. *

Des Moines, Iowa, July 10, 1890.

E. S. CLEVELAND, HOLMES, IOWA,

vs.

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY.

Asking for additional station facilities.

Complaint filed May 8, 1890.

DECISION OF COMMISSIONERS.

On May 5th, 1890, Mr. E. S. Cleveland makes complaint of inadequate station facilities at Holmes, Wright county. It appears that Goldfield and Clarion are about ten miles apart and that Holmes is located intermediate, nearly the same distance from each. There is a side track for cars, and it has for some time been the practice of the company to set off cars to be loaded and unloaded at this place, the cars being ordered from Clarion, the freight billed and all the business done from that station. Mr. Cleveland's claim is—

First, That there is, or rather would be, enough business at this place to justify an agent there to attend to it.

Second, That in a busy time there is no one to order cars, and when they arrive no one to determine to whom they belong. This causes contention and strife among shippers and discriminates against those who are not favorably situated.

His view is that the station should either be abandoned or some one should be placed there, order and distribute cars and give the business attention.

His view is that to abandon the station would be to impose a long haul to market on a large section of country, while placing an agent there with authority to supply the needs of the place would very largely increase the business, taking large shipments that now go to Thrall and Eagle Grove.

On May 18th C. J. Ives, president of the company, writes that he will put a small station and establish an agent at Holmes, for the busy season at least; will try and procure some one to run the station the entire time. If this is done this case will be closed.

Des Moines, Iowa, July 11, 1890.

CITIZENS OF KLEMME, IOWA,

vs.

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY.

Asking for a station at this point

Petition filed May 22, 1890.

On May 23, 1890, a paper was received at this office signed by Shafer & Dow and fourteen others, asking that the Burlington, Cedar Rapids & Northern Railway be required to put in a station at Klemme.

In reply to enquiries of the Commissioners, as to the needs of the location, Messrs. Knapp & Bastian submit a full and elaborate statement of the condition present and prospective, which would seem to indicate that the business now offering required the facilities asked for by the petitioners.

The correspondence was submitted to Mr. Ives, president of the company, who, in letters of June 19, says: "We have virtually left to Mr. Klemme to decide where the depot shall be located, and shall proceed to build it."

This being a compliance with the petition, closes the case.

Des Moines, Iowa, July 11, 1890.

D. H. TALBOT, SIOUX CITY, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY, AND SIOUX CITY & NORTHERN RAILROAD COMPANY.

Excessive charges for switching and failure to deliver cars promptly.

Complaint filed May 28, 1890.

DECISION OF COMMISSIONERS.

On May 20th, D. H. Talbot, of Sioux City, writes the Board that on May 24th, a car load of feed arrived at Sioux City over the Sioux City & Northern Railroad from Hinton, the charges for that service were \$8.10. He sent his teamsters to the station, but could not find the car, which seems to have been taken by the Chicago, Milwaukee & St. Paul Railway to a side track at

Prughville. It seems to have been two or three days before Mr. Talbot received his car, and there was a charge of \$4 for switching, in addition to the time lost by his teams in hunting the car. The complaint raised the whole question of switching, the obligations of carriers and the rates of compensation.

Section 4, chapter 28, laws of Twenty-second General Assembly, closes with the following: "Any common carrier may be required to switch and transfer cars for another for the purpose of being loaded or unloaded upon such terms and conditions as may be prescribed by the Board of Railroad Commissioners." Under this section, as the Commissioners understand it, the consignor of freight may direct the delivery of his freight to any siding or industry, whether on the line of the receiving carrier or of any other, and the freight must be delivered there. This much the law requires.

The terms for switching cars as prescribed by the Commissioners are as follows: For hauling the car loaded and returning the same empty, for a distance from transfer to point of consignment, the rate for one mile or any fraction thereof is \$1, for two miles, or any distance less, in excess of one mile, \$1.50; for three miles, or distance less in excess of two miles, \$2; for four miles, or any distance less in excess of three miles, \$2.50. These rates are applicable in all cases, whether for delivering cars for other roads or receiving freight to be delivered to other roads. It is the intention of the Commission in this decision to lay down the rule that will govern, so far as their action is concerned.

The complainant should be required to pay switching charges for the services rendered in accordance with the rule; any damage caused by delay or otherwise is in the nature of a private right, which the Commissioners are not authorized to determine.

Des Moines, Iowa, July 11, 1890.

W. F. KELLEY, DECATUR COUNTY, IOWA,

vs.

DES MOINES & KANSAS CITY RAILWAY.

Changing water-course and overflowing land.

Complaint filed December 11, 1889.

DECISION OF COMMISSIONERS.

On December 11, 1889, Judge Kelley, of Decatur county, files a complaint before the Commissioners, in which he states that he is the owner of certain lands in sections 19 and 20, township 68, range 25, west; that a stream, known as Little river, runs through the south part of this land, and that north of this stream is a strip of bottom land about eighty rods wide which is cultivated, either in meadows or other crops; that running in a south-westerly direction, crossing this bottom land, is a public highway, and the Des Moines & Kansas City Railroad crosses the highway at nearly right angles; that prior to the construction of the railroad there was a ditch along the

highway and a levee built to keep the surface water from overflowing said bottom; that the railroad in its construction filled up this ditch and turned the surface water into borrow pits along the railroad to the river, which was a much longer distance than the direct course by the highway; that there is no room for the water to run under the railroad, and that by negligence the railroad company has allowed the ditch along the track to become filled up and the water to spread over complainant's land, destroying his crops, to the detriment of his land. He asks the Commissioners to examine the construction of the road and direct such water-ways as may be necessary to pass the overflow, and award him such damages as he has sustained from the defective construction of the road.

On June 4, 1890, John C. Newton, general manager of the road, replies that previous to the construction of the road the water flowed undisturbed over Judge Kelley's land, but that after the construction of the road he built a dike which prevented the water from flowing naturally, and spread the sand and wash from the hills over his land; that if the water is allowed to take its natural course no injury will be done his lands. Mr. Newton closes the answer by asking the Commissioners to examine the situation. This they did on June 13; met Mr. Sherwood, superintendent, and his attorney, also Judge Kelley and his attorney.

The situation is as follows: On the rising ground, near Judge Kelley's house, is a ravine near the highway which at times collects and discharges a considerable amount of water on the valley land below. Some years before the railroad was built Judge Kelley constructed dikes on the low places and excavated ditches where the ground was high and conducted the water from this ravine and the high land north along and on both sides the highway in a direct course to the river. When the road was built the plan seems to have been to collect this water in the borrowing ditches and carry it in a southerly or southeasterly direction until it was discharged into the river. The tendency of this change was, by increasing distance to the river and turning it from the direct course, to fill the ditches with earth and retain the water flowing over Judge Kelley's land and deposit sand over his meadows.

The Commissioners, after full examination, advised that water-ways, under the railroad on each side of the highway, be opened so that the water from the ravine and the hillsides near Judge Kelley's house could flow down the ditches on either side of the road and pass under the railroad track without obstruction to the river, and that these openings should always be kept clear. With the amount of fall in this direct course, they are of the opinion that the ditches would keep themselves clear. It was understood that the railway company would open these culverts, which was satisfactory to the complainant.

The other branch of the complaint involved the question of damages and would require a money judgment. This the Commissioners regarded as a matter that should be settled by a legal tribunal.

Des Moines, Iowa, July 16, 1890.

N. W. HODGES, STORM LAKE, IOWA,

vs.

ILLINOIS CENTRAL RAILROAD COMPANY.

Discrimination.

Complaint filed May 24, 1890.

DECISION OF COMMISSIONERS.

The complainant in this case is a coal merchant at Storm Lake, and avers that the respondent has unjustly discriminated against him by refusing to grant him grounds and side track facilities for the coal business, privileges extended to other dealers at that point by said road; he therefore asks relief of the Commissioners, and the rights he is entitled to under the law.

The complaint having been forwarded to the respondent company by the Board, C. A. Beck, general manager, under date of July 5, replied at length, acknowledging the facts set forth by complainant, and justifying the same for the following reasons:

First. An existing allotment of the company's ground at Storm Lake which amply provides for the present and future requirements of the coal interests of that city.

Second. The ground which Mr. Hodges wished to lease is opposite and near to our depot, and is a place where the company would not allow coal sheds under any circumstances.

Third. There are already four independent coal dealers on our grounds at Storm Lake who long ago had coal sheds on different parts of the company's grounds, but in 1882 the company required them to move their sheds to the place they now occupy, and there is no more ground that the company can spare for coal purposes at that place.

Fourth. A sense of obligation to other commercial interests, which constrains the company to reserve for them, as well as for the coal interests, such ground as may be required from time to time to meet the business development of Storm Lake, and provide suitable station facilities in connection therewith.

Fifth. The company is advised that it cannot be compelled to lease its railroad grounds for any purpose, but at the same time it desires to build up such interests as much as possible, and has already allowed the occupation of so much of its ground as fully meets the needs of Storm Lake. The company has already allowed four coal dealers to occupy a frontage of its station grounds at Storm Lake aggregating 580 feet. This is more ground than is set apart for a like purpose at any station between Dubuque and Sioux City. In view of the facts as stated, this company does not feel that it would be in accordance with sound public or business policy to lease additional ground at Storm Lake for coal purposes at the present time.

The reasons given by respondent for declining to furnish complainant the facilities granted other dealers, are, in the main, not tenable. Whether the present and future requirements of the coal interests of Storm Lake are amply provided for is a question for the public to determine, not the carrier. To require the company to furnish grounds opposite or adjacent to depot for

coal sheds when the company's business would be interfered with, would be unreasonable; that the company owes obligations to other commercial interests, aside from the coal interest, is undisputed; whether the company can be compelled to lease its grounds for any purpose is a question for the courts, but having granted permission to certain parties to enter on its grounds, erect buildings and engage in the merchandise of coal or other commodities, it is required by the statute to extend the same privileges and facilities to others applying, to a reasonable extent; to refuse would be to discriminate unjustly against the applicant.

The discrimination against this complaint, which is acknowledge is a plain violation of section 4, chapter 28, of acts of Twenty-second General Assembly, which says: "It shall be unlawful for any common carrier subject to the provisions of this act, to make or give any preference or advantage to any particular person, company, firm, corporation or locality, or any particular description of traffic, in any respect whatsoever, or to subject any particular person, company, firm, corporation or locality, or any particular description of traffic to any prejudice or disadvantage in any respect whatsoever."

The Supreme Courts of Pennsylvania and Illinois have taken broad ground against such discriminations, in 68 Pa., p. 379, and 56 Ill., 365, holding such discriminations as against public policy.

This Board has heretofore held in case of Anton Jansen vs. C., M. & St. P. Ry Co., report for 1888, p. 828, and Welles vs. W., C. & S. W. Ry Co., p. 1045, that "the common carrier is required to treat any and all parties alike, with equal and exact justice; that to give the exclusive right of shipping to any shipper or shippers, creates monopoly, is against public policy, and would be an unjust discrimination against others who might desire to engage in the same business."

It is the opinion of the Commissioners that the action of respondent in refusing to furnish complainant the facilities for handling coal it has extended to other dealers is a violation of the statute, and a discrimination that is against public policy; and it is hereby ordered by the Commissioners that respondent set apart suitable grounds, at a convenient point on its sidings, where it will not interfere with the company's depot and business facilities, on which complainant may erect buildings and transact business with respondent's road, and that he be afforded such facilities for business and upon the same terms as other coal merchants enjoy at respondent's station at Storm Lake.

Des Moines, Iowa, July 16, 1890.

CITIZENS OF HARDIN COUNTY, IOWA,

VS.

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY.

Discrimination in elevator facilities.

Complaint filed July 8, 1890.

On the 8th of July, G. Johnson and 53 other farmers of Hardin county, living in the vicinity of Cleves, complained to the Commission that "J. A. Carton &

Co. have a monopoly of the grain business at Cleves, and that by a combination with dealers in Wellsburg and other towns, control the markets of that section; that they believe that Carton & Co. have influenced the Burlington, Cedar Rapids & Northern Railway Co. to prevent the establishment of another warehouse at Cleves; that having confidence in one E. Arends, who has had several years experience as a grain dealer, we respectfully petition your honorable Board to request said railroad company to permit said Arends to erect a grain elevator convenient to its track for shipping."

On the 8th of July the company were notified by the secretary of the Board, with a copy of the complaint, and President Ives replies July 10: "There is no objection on our part to Mr. Arends building an elevator at Cleves."

The prayer of petitioners having been granted, case is closed.

Des Moines, Iowa, July 16, 1890.

CITIZENS OF LE MARS, IOWA,

VS.

ILLINOIS CENTRAL RAILROAD COMPANY,
CHICAGO, ST. PAUL, MINNEAPOLIS &
OMAHA RAILWAY COMPANY.

Petition for more commodious passenger station house and for the removal of coal sheds, etc.

Complaint filed June 2, 1890.

The mayor and members of the city council of the city of Le Mars and 115 other citizens, ask for an order against the respondents, the Illinois Central Railroad Company, and the Chicago, St. Paul, Minneapolis & Omaha Railroad Company for a more commodious passenger station house, and for the removal of coal sheds and switching from the heart of the city.

The respondent, the C., St. P., M. & O. R. R. Co., responded to the complaint substantially, "that all of the property referred to is owned and controlled by the I. C. R. R. Co."

On June 11, 1890, the Commissioners visited Le Mars and heard the testimony of a number of citizens with reference to the dangers attending the railroad crossings, and as to the charged insufficiency of the station accommodations. The I. C. R. R. Co. was represented by Superintendent Gillens and attorneys Duncombe and Argo; the C., St. P., M. & O. R. R. Co. was represented by its attorney, Col. Swan.

The situation at this place is a very unfortunate one. The streets of the city approach the railroad right of way, on which its side tracks are located and its trains handled, at an angle of about forty-five degrees. Across these tracks two principal streets, namely, Main and Sixth, have been opened. These streets run at right angles with each other, and together with Seventh street, near the passenger station and Eagle street, at the westerly side of the station grounds, afford the only means of communication between the two parts of the city, which is now about equally divided by the station grounds. Between Eagle street and Sixth street the principal switching and setting in and out of cars is done, the freight house being located near Main street. Fifth street and Court street, running at right

angles with each other, are not opened up across the station grounds, but are blocked by coal sheds, lumber yards and other obstructions. There is a controversy now pending in the courts, in the form of a criminal prosecution, against the respondent, the I. C. R. R. Co., for obstructing these streets. The respondent's defense is that the right of way across the station grounds has never been granted to the public, and that these two streets do not, consequently, extend further than to the company's right of way lines. These disputed streets, however, are not so completely blocked as to prevent parties from passing back and forth by dodging around the obstructions, which is attended with great danger.

In a previous case, involving these streets, the Commissioners decided that they had no jurisdiction to order these streets opened, and now that the matter is in the courts, so far as Fifth street and Court street are concerned, they refrain from passing upon the alleged obstructions therein. They are of the opinion, however, that pending the hearing by the courts, the passing back and forth of persons on foot and with teams across the station grounds in the vicinity, and upon the ground that would comprise Court and Fifth streets, if extended, should be entirely prohibited by both the city of Le Mars and the respondent, the I. C. R. R. Co.

Abutting Sixth street are several buildings that so obstruct the view of approaching trains as to endanger the lives of persons passing from one side of the city to the other, and of parties coming and going from the adjacent territory to the business part of the city. The Commissioners order that Townsends coal house on the east side of Sixth street be moved back from the street, and south of the tracks twenty feet; that what is known as the Peavey elevator on the east side of said street and on the north of the tracks be moved back from the street, twenty feet; that Perry's coal office south of the tracks and on the west side of Sixth street be moved back from the street ten feet and Perry's coal sheds across the alley therefrom be moved back fifteen feet; that the building known as Pat Hopkins elevator north of the tracks on the west side of Sixth street be moved back from the street fifteen feet; that Knore & Schafes coal office and coal house on west side of the track on west side of Main street be moved back fifteen feet; that these removals be made within thirty days from the date hereof.

The passenger station near Seventh street used jointly by the respondent companies, while it has two rooms for passengers and a baggage room and office for an agent, is so situated that water stands under and about it, and is not in keeping with what a joint station house should be for a city like Le Mars. It should be put in good order, the waiting rooms enlarged, and the low ground under and back of it, filled in or drained, without unnecessary delay.

Des Moines, Iowa, July 31, 1890.

DUBUQUE & SIOUX CITY RAILROAD COMPANY ASKING THE BOARD OF RAILROAD COMMISSIONERS OF IOWA TO CERTIFY TO THE NECESSITY OF ADDITIONAL STATION GROUNDS IN THE CITY OF WATERLOO, IOWA.

DECISION OF COMMISSIONERS.

On July 21st the Commissioners received a letter from W. J. Knight, accompanied by a petition of the Dubuque & Sioux City Railroad Company, stating that the main line of its road runs through the city of Waterloo, in the State of Iowa, and that the company needs at that place additional depot grounds for the reasonable transaction of its business. The company filed with the petition a map showing the property it desired to acquire; also a schedule of the several tracts, with the names of the owners of each piece. The property sought to be acquired fronts on Sycamore street, between Main street and Oak avenue, except one half of block 5, which fronts on Water street. The belt line, or the portion of the road which was constructed some two or three years ago, leaves the Main line east of the present Waterloo station grounds, and reaching the river follows along the bank and, as far as the map shows, running in Water street, crossing the principal streets and reaching the mills that are run by water power. It is now proposed to make this belt line the route for all passenger trains and to use the west half of lot 5 for passenger station, dining hall, etc. This location is desirable and seems to meet the wishes of all parties, the railroad and citizens alike. For its own freight the railroad company desires to obtain the east half of blocks 5 and 6; lots 1, 2, 3 and 4 in block 7; 1, 2, 3, 4 and 5 in block 8; lots 1 and 2 in block 1, and enough of the east side of the mill lot to connect with the main line east of Sycamore street. This would leave lots 3 and 4 in block 1; 6, 7 and 8 and parts of 9 and 10 in block 8; 5, 6, 7, 8, 9 and 10 in block 7; and 6, 7, 8, 9 and 10 in block 6, between the belt line and that portion of the ground reserved for the local freight of the city. The freight tracks would be parallel with Sycamore street for a distance of 1,900 feet. For the purposes of the company it is probable that no more convenient selection of ground could be made at a reasonable cost than this ground, which it asks the Commissioners to certify as "necessary for the reasonable transaction of its business."

Parties owning the lots between the belt line and the ground sought to be condemned for freight purposes present a protest, the main features of which are that their lots will be surrounded with railway tracks, become almost inaccessible and valueless for the purposes for which they are now used (dwellings, churches and schools), and from their position, while seriously damaged, they can get no compensation for the depreciation in value by reason of the use made of the lots east of them, and the erection of yards and side tracks that they must always cross in going to the business and other parts of the town. They state that the number of people living between the tracks as left, if the line marked out is condemned, amounts to eighty persons, and that the hazard and inconvenience of crossing these tracks several times daily would work great hardship on them and render their property valueless. The gas works occupy one lot which they do not desire to condemn, on the ground that a jury cannot properly under the law

assess the damages they would sustain. The water works property is located on lot 10, block 6. This lot has a very valuable plant upon it and to acquire it alone it is stated would involve an expenditure greater than the railroad company would think the business justified. Except for this property it would be a simple matter to acquire sufficient land for all the purposes required that would be together and in every way convenient of access.

On August 12, after due notice having been served on all parties owning lands that the railway company desires to condemn, the Commissioners went to Waterloo and met the representatives of the company and the owners of property. There was no special objection to taking the land, but the objection mainly urged was that by taking the land proposed, the property left on blocks 6, 7, 8 and 1 would be rendered valueless. The railroad company claimed they had asked only what was necessary for their business, present and prospective, and that they wanted this and nothing more; that they should not, so long as they must pay for the land, be required to take any that they did not want nor in any place that was not the most convenient for the operation of the road and the most accessible to their customers.

Under the law authorizing the taking of private property for works of internal improvement "any railway corporation organized in this State could take and hold so much real estate as was necessary for the location, construction and convenient use of its railway," with this provision that the land "so taken otherwise than by consent of the owners shall not exceed one hundred feet in width, except for wood and water stations, or where greater width is necessary for excavation, embankment or depositing waste earth."

The State seems to have carefully guarded the rights of property owners and to have made no provision for the condemnation of depot grounds until 1884, or about thirty years after the passage of the original law. It seems for this period to have been the intent of legislation to confine the exercise of the right of eminent domain conferred upon the railroad corporations to as narrow a limit as was consistent with the necessities of railway construction and operation.

The first deviation from this settled policy was the enactment of chapter 190, laws of the Twentieth General Assembly, being an "act to authorize railway corporations to condemn lands for additional depot grounds." It reads as follows:

"Any railway corporation owning or operating a completed railway in the State of Iowa, shall have power to condemn lands for necessary additional depot grounds in the same manner as provided by law for the condemnation of the right of way. Provided, that before any proceedings shall be instituted to condemn such additional grounds, the railway company shall apply to the Railway Commissioners, who shall give notice to the land holder and examine into the matter and report by certificate to the clerk of the city in which the land is situated, the amount and description of the additional lands necessary for the reasonable transaction of the business present and prospective of such railway company. Whereupon said railway company shall have power to condemn the lands so certified by the Commissioners."

A careful consideration of the statute in connection with former legislation has led the Commissioners to the conclusion that a very broad discretion is lodged with them, for the protection of individual rights as against an undue exercise of the powers conferred. That it is made their duty to properly determine all the questions raised in this case and that the lot owners who hold the enclosed property that were not made parties to the application are fully entitled to consideration.

With this view they deny the application as made, except as to block 5, and in lieu thereof consent to the condemnation of the whole of mill lot No. 1, lots 3 and 4, in block 1; 5, 6, 7, 8, 9 and 10 in block 8; 5, 6, 7, 8, 9 and 10 in block 7; 6, 7, 8, 9 and 10 and that part of lots 1, 2, 3, 4 and 5, west of a line produced of the east line of 3 and 4, block 7, running south, the intention being to give 180 feet in width from the east line of Water street through blocks 1, 8, 7 and 6, also the whole of block 5 as above stated.

This, in the opinion of the Commissioners, will furnish ample room for the business and afford reasonable facilities for the transaction of business, besides leaving the entire property together. So far as the claim of the gas company is concerned, the Commissioners are of the opinion that the law will give them all the protection they need and that they are amply able to represent their claims to a jury, at all events there is nothing in their claim that would justify them in making the gas company an exception to the order.

Des Moines, Iowa, August 30, 1890.

THOS. HOLLIS, RADCLIFFE, IOWA,

vs.

CHICAGO & NORTHWESTERN RAILWAY
COMPANY.

*Application for additional ground
on side-track.*

Complaint filed August 6, 1890.

DECISION OF COMMISSIONERS.

The complainant in this case, Thomas Hollis of Radcliffe, is a shipper at that point, doing an extensive trade in grain, stock, coal, lumber, etc., and is in possession of and doing business on lots 6, 7, 8, 9, 10, 11 and 12, on the side-track at the depot on respondents grounds. On the 30th of July, Mr. Hollis was notified by respondent company to vacate lots 6 and 7 within thirty days, as said lots had been leased to Messrs. Howard & Alexander for the erection of a grain warehouse.

Complainant declined to vacate said lots and appealed to the Railroad Commissioners, and asked them to determine his rights in the premises, and says: "I have held lease and paid rent on lots 12, 11, 10, 9, 8, 7 and 6 for the last five years. I have on these lots (6 and 7) coal house, scales and lumber office and dry house, and part of lumber yard."

In reply, respondent company denies that complainant has any lease to or rights to occupy lots 6 and 7, having surrendered all rights he ever had a year ago on demand of the company. Respondent further avers that complainant has a monopoly of grounds on side track and facilities for doing business; that he occupies seven of the most available and really desirable lots for his business to the exclusion of other parties who desire to do a shipping business at that point; that for lack of competition, a good share of business of the surrounding country goes to Hubbard, and points on other roads; that to secure another grain buyer at Radcliffe, respondent has leased lots 6 and 7 to Howard & Alexander, who have erected a commodious grain warehouse on the same, and desire complainant to remove at once from said premises his property occupying a part of said lots.

A petition has since been filed in this case, signed by nearly all the business men of Radcliffe, and a good number of farmers of the surrounding country, asking the Commission to "secure us competition in the grain, lumber and coal business at Radcliffe, and that your decision in the complaint of Thomas Hollis will be in favor of granting to Howard & Alexander ground that will permit them to do business at this station, so that we may have competition in the aforesaid business."

On August 29th, the Commissioners held a session at Radcliffe, and heard statements from Mr. Hollis, complainant, and Superintendent Hughes and Solicitor Cook for respondent. They also viewed the grounds, side tracks, etc., and the lots in controversy.

OPINION OF COMMISSIONERS.

In this case, the question as to whether the complainant is rightfully possessed of lots 6 and 7, under lease, is one of private right for the courts to determine, over which the Commissioners have no jurisdiction, and therefore do not pass upon.

The question in this controversy, in which the public are especially interested and which the Board feels free to consider, is whether complainant has a right to occupy so large a portion of the side-track facilities of respondent to the exclusion of other shippers, thereby virtually securing a monopoly of the grain, lumber and coal business at that point.

There are sixteen lots fronting on the railroad siding at Radcliffe. Four of these on the east are low and subject to overflow, and suited only for stock yards, for which they are used. On the west, lots 16, 15 and 14 and in low ground and available only for coal houses, etc. Thos. Hollis, and his associates in business from time to time, has for nine years had possession of the seven center and only available lots for business purposes, and on them has erected an elevator, offices, sheds, lumber yards, etc., and carried on an extensive business. Having exclusive access to the side-tracks of respondent company he has controlled to a large extent, the shipping business and prices of grain, etc., at that point.

The Commission has always held it to be contrary to public policy, under the law, to countenance the granting of exclusive rights for shipping to any one party, and have required carriers to grant equal facilities to a reasonable extent to all applying.

It is the opinion of the Board in the case in controversy, that complainant has more than a fair proportion of the ground and side-track facilities at

Radcliffe, and that the purpose of the railroad company to grant use of lots 6 and 7 to other parties for shipping purposes is a reasonable provision, in the line of the policy of this Commission, and for the public good.

Des Moines, Iowa, September 3, 1890.

WEBSTER BROS., WAUWATONA, IOWA.

vs.

CHICAGO, ST. PAUL & KANSAS CITY RAILWAY COMPANY.

Complaint filed August 16, 1890.

On August 16, 1890, a complaint was filed by Webster Bros., of Boyd, Iowa, to the effect that some time in July, they were in correspondence with respondent company in reference to building a grain warehouse at Boyd, Iowa, a station on respondent's line in Chickasaw county, and received letter from Supt. B. F. Egan, dated July 16, with reference thereto that they notified the respondent that they did not care to build at Boyd, if the company did not care to have them, or if other parties desired to erect a warehouse at that point, but did not ask for exclusive right to do the grain business there.

In conformity with letter of Supt. Egan of July 16, 1890, lumber was ordered about July 20, and arrived at Boyd station August 6, when complainants and workmen were on the ground. They were informed by station agent that General Supt. Shields ordered a space of sixty-five feet reserved north of crossing, as Inter-state Grain Company would build there, and that complainants must build north of said sixty-five feet. Complainants state that to make sure that enough space would be left, they commenced the erection of their warehouse seventy-five feet north of the crossing and that the building was practically completed August 9th.

About August 7th, a letter was received from Supt. B. F. Egan, in which complainants were urged to go into business at Boyd, that there would be business enough for two, etc.

August 10th, General Supt. Shields telegraphed complainants to remove warehouse from company's grounds not later than Tuesday, August 12th. To this complainants replied that they built the warehouse at point where they were informed by station agent, General Supt. Shields directed it located.

On August 12th, General Supt. Shields telegraphed as follows: "Your letter of 12th inst. received. We granted no permission for your grain warehouse at Boyd, and as I stated in former telegrams, we expect it removed from our right of way to-day. If this is not done, other steps will be taken. (Signed) C. Shields."

Immediately after the sending of this telegram a member of the firm of Webster Bros., complainants, had a personal conversation with Mr. Shields, in which the latter said in substance that he had promised the Inter-state Grain Company the exclusive right at the station of Boyd, in order to induce

them to build there. The general superintendent of the Inter-state Grain Company made the same statement to complainants.

About August 14, 1890, General Supt. Shields again telegraphs: "What do you propose doing about removing house at Boyd. Removal must not be any longer delayed."

Complainants state that there is plenty of room at either side of their warehouse for grain warehouses, seventy-five feet being left by them on the south, where the Inter-state Grain Company are erecting a sixty foot warehouse, and that there is considerable vacant land belonging to the company on the north.

That they do not in any manner wish to monopolize the available ground for warehouses at this station; that the granting of a monopoly of the grain business at Boyd station to the Inter-state Grain Company, or any other company, is against public policy and not to the best interests of the public or the carrier, and ask that they be not compelled to remove their warehouse from its present location, and that they be not discriminated against, but accorded the same shipping facilities and privileges that are granted to all others engaged in a like business.

To this complaint the respondent company replied substantially that there had been more or less misunderstanding about the matter, that complainants built without any authority whatever, and further that complainants had diverted business from respondent's line whenever they could do so, and that there had also been trouble over the settlement of a claim for freight charges.

Complainants filed the following letters to sustain their claim that they were on respondent's ground by authority:

DUBUQUE, Iowa, July 16, 1890.

Webster Bros., Waucoma, Iowa:

Your favor received. I consider Boyd as good grain point as along our line from Elma to Dubuque, and I believe it would pay well to build the warehouse. We are in hopes of getting better fixed for grounds, and trust you will not hesitate in getting building up. Will be pleased to have you say if you will build so can arrange for more room.

Yours truly,

B. F. EGAN, D. S.

DUBUQUE, Iowa, August 6, 1890.

Messrs. Webster Bros., Waucoma, Iowa:

DEAR SIRS—Yesterday the general superintendent with party went over road and the Boyd matter was taken up. The company will not build any more track room at Boyd, and I understand have made arrangement for ground west of siding. The Inter-state Grain Company intend putting up an elevator (warehouse), but Boyd is going to furnish business for two firms. Do you wish location picked out? Been hard to get away for past couple weeks. Want you to go in for business there.

Yours truly,

B. F. EGAN.

August 20, Mr. J. M. Egan, general manager, addressed a letter to the Commissioners in which he states, "Webster Bros. built there without any authority whatever, but as they have erected their building there we have no objections to their remaining."

This appears to be adjustment of the differences between the parties hereto, and the case is closed.

Des Moines, Iowa, September 3, 1890.

SAND MOUND MELON COMPANY, FRUITLAND, IOWA.

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

Failure to furnish cars.

Complaint filed August 22, 1890.

August 22, 1890, complaint was filed, as above, by the Sand Mound Melon Company, of Fruitland, setting forth that "We cannot get cars to load melons promptly as soon as ripe. To-day, August 20, there were fifty-seven cars ordered ahead more than could be obtained, and the melons have to be unloaded on the ground. To-night a watchman will have to be employed to protect them against vandalism. It is not only a great annoyance, but it is the cause of financial loss to shippers. The railroad company knows that this extra demand for cars will annually occur at Fruitland, and yet makes no provision for it. There is another condition which greatly interferes with melon shipping. It is the refusal of the railroad company to send Chicago, Rock Island & Pacific cars to points not on their line, without special orders. The C., R. I. & P. Co. brings but few other cars to Fruitland for loading, than their own, which places us at great disadvantage."

On August 27, a copy of complaint was sent General Manager St. John of respondent road, who replied September 2, that "It is not always possible, especially during an exceptionally crowded period, to meet the demands of all shippers exactly as may be desired. While it is perhaps true that on the 20th of August the complainant did not have a sufficient supply of cars, it is also true that on each day since then, they have been fully supplied. You will observe from the complaint that the melon company demands that cars shall be furnished for loading and the shipper be permitted to determine after the car is furnished, and after the load is made up, to what point he would consign the car. I think you will see that such a course would involve the company in great confusion and difficulty especially in view of the additional fact, viz: That other companies are unwilling to furnish us cars to be taken to Fruitland for loading unless the load shall be destined to some point on the line of the company to which the car belongs. In addition to this you will also observe that the same reason which leads other companies to adopt the above plan, viz: To keep their own cars, as far as possible, in their own service, necessarily influences this company. It must protect first its own shippers, and this renders it necessary to keep its own cars as far as possible for its own lines. The demands of such consignors as the melon company is short lived, and if we undertook to furnish cars equal to this exceptional demand, we would have for a larger portion of the year a large number of the cars laying idle, which result the commission can scarcely expect us to provide for."

Complaints of the above character were made last year to this Board, from a number of shippers at Fruitland. The large and rapidly increasing importance of this business has demanded increased transportation facilities, which respondent seems to have partially provided, and yet shippers have each succeeding year suffered greater inconvenience and loss for want of

adequate shipping facilities. One reason for this is the constant and rapid change of markets to which shipments are made, and the demand for cars to go off of respondent's line, on to other roads.

Section 10, chapter 77, acts of 17th G. A. says: "It shall be the duty of any railway corporation, when within their power to do so, and upon reasonable notice, to furnish suitable cars to any and all persons who may apply therefor, * * * and to receive and transport such freight with all reasonable dispatch."

In cases of shortage of cars, on page 809, Commissioners' Report for 1887, the Commissioners say: "It seems to them that all losses occasioned by the failure to furnish adequate transportation should not be borne by the producer and shipper; that the carrier who undertakes to provide the necessary facilities should be held to strict account for failures that reasonable foresight could have guarded against."

It is the opinion of the Commission that with its past experience and knowledge of the state of affairs, annually, at Fruitland, that respondent company should make extra effort to meet the extraordinary demand for cars at this point each year, which it does not appear to have fully done in the case in controversy.

In a letter to the Board dated September 8, complainant says: "We are now furnished with plenty of cars. Will communicate further with Mr. St. John concerning the destination of cars, and think probably arrangements more satisfactory to all can be made for another season."

The case is therefore closed.

Des Moines, Iowa, September 17, 1890.

JOHN POTTER, LYNNVILLE, IOWA.

vs.

CHICAGO, ROCK ISLAND & PACIFIC R'Y
COMPANY.

*Ejection from freight train on
account of having no ticket,
cash not accepted.*

Complaint filed May 26, 1890.

DECISION OF COMMISSIONERS.

On May 26, 1890, the Rev. John Potter, of Lynnville, Iowa, makes complaint that the train that left Eddyville at 3 a. m. in the morning carried passengers; that he got upon the train and tendered the conductor his fare (the ticket office not being open so that he was unable to procure a ticket), and that he was ejected from the train greatly to his inconvenience. It is not understood that Mr. Potter asks any remedy, but only such ruling from the Board as will prevent the repetition of such annoyance.

The rule of law that governs the transportation of persons is that the railway companies must furnish sufficient trains to accommodate travel; they are not required to, but may carry passengers upon freight trains; they may properly make a regulation that passengers before going on board freight

trains shall procure tickets at the company's office, and on failure to do so shall be expelled from trains, but in order to enforce such a regulation it is necessary that the passenger be enabled to procure a ticket, and that the ticket office of the company be open a reasonable time previous to the departure of the train.

If 3 a. m. was an unreasonable hour for the office to be open the passenger demanding transportation and tendering his fare to the conductor, the only agent of the company that could receive it, should have been carried on the train.

Des Moines, Iowa, September 17, 1890.

CITIZENS OF SANDUSKY, IOWA,

vs.

ST. LOUIS, KEOKUK & NORTHWESTERN RAILWAY
COMPANY.

Station supplies.

Complaint filed February 19, 1890.

On February 17th, Mrs. M. Stanley, of Sandusky, complained of lack of depot facilities at that point, stating that the depot building had burned down July 25, 1889, and that the superintendent refused to order it rebuilt, but put up a shed or wind-break instead, and that no shelter, fire or other conveniences were afforded the traveling public; that said depot was burned by the engine of freight train No. 7; that she had two rooms attached to the station, and dishes, clothing, furniture, etc., belonging to her were burned up, causing her a loss of \$100.

February 26th Superintendent Levey, in answering complaint, said, "with reference to the old building that was burned, we have built a nice platform and shed, known as a wind break; it is enclosed on three sides, and has a settee running the entire length. The traffic at Sandusky is limited, and has never justified us in making it a regular station, or even having a side track there. I don't remember that Mrs. Stanley has presented a claim for losses, but this matter I have turned over to the claim department, and if Mrs. Stanley has a claim against us, will see that it is adjusted."

March 14th, Superintendent Levey writes the Board, "I enclose communication from Mrs. Stanley, who made complaint to the Commission about damage done to her property by fire sometime ago. A satisfactory settlement has been made with her, and her complaint to the Commission is withdrawn."

On the 22d of March the above complaint was renewed by Geo. W. Newman and other citizens of Sandusky, who stated that the citizens of Sandusky gave some \$600 to \$800 for the building of the original depot at that point; that it was destroyed by a cyclone, and afterwards rebuilt out of the ruins in a limited way, by respondent company, and since burned down; that no accommodations are now provided for sheltering, protecting or warming passengers alighting from or taking trains at that place.

April 16, the Board requested a statement of the business done at Sandusky, which was furnished. After further correspondence, Superintendent Levey, July 17, informed the Commission that the material was on the ground for a small depot, and on the 5th of September complainants write: "I have the pleasure to report to the Board in answer to your letter of the 3d inst., that the St. Louis, Keokuk & Northwestern Railroad Company has erected us a neat and comfortable waiting room for the accommodation of passengers. It is large enough for our present wants. Superintendent Levey has shown by words and actions to us that he will do by us as well as our patronage will justify. We are well pleased. Very respectfully, Geo. W. Newman."

The case having been satisfactorily adjusted, is closed.

Des Moines, Iowa, September 17, 1890.

CITIZENS OF HICKORY GROVE TOWNSHIP, JASPER COUNTY, IOWA,

VS.

IOWA CENTRAL RAILWAY COMPANY.

Petition for shipping facilities.

Complaint filed July 7, 1890.

DECISION OF COMMISSIONERS.

On July 7, 1890, Gabriel Strand and fifty-two other citizens of Hickory Grove township, Jasper county, petitioned the Commissioners to order the establishment of a side-track and other shipping facilities at a point on the State Center branch of the Iowa Central, 5.7 miles west of Newburg, and 3.5 miles east of Laurel, the company having refused to put in such switch when requested by petitioners, on the ground of expense and the nearness of surrounding stations, which afforded ample shipping facilities for that section of country.

On July 29, the Commissioners viewed the proposed site for location and gathered such facts as possible regarding the lack of shipping facilities, necessity for a side-track at this point, distances to other stations, etc. They found the locality reasonably well supplied with transportation facilities, having a station at Laurel, less than four miles distant on the west; Newburg, about six miles east; Gilman, 5.5 miles northwest; Kellogg, some nine miles south. One of the complainants, Mr. Strand, living a mile further away from Gilman than the proposed siding, it was stated, is enabled to deliver three loads a day at that station, with ordinary diligence.

While the establishing of a siding at the proposed point would undoubtedly be a convenience to those living in the immediate vicinity, yet, with the accommodations for shipping that the surrounding country now enjoys in the four stations contiguous thereto, the Commissioners are of opinion that a side-track at the proposed point is not a necessity at this time, and the

respondent company should not be compelled to incur the expense that would result from the establishment of a siding, etc., at this point. The application is therefore respectfully denied.

Des Moines, Iowa, September 18, 1890.

CITIZENS OF HICKORY GROVE TOWNSHIP, JASPER COUNTY, IOWA,

VS.

IOWA CENTRAL RAILWAY COMPANY.

Application for re-hearing.

An application for re-hearing in this case having been filed by J. G. L. Jahnsen, supported by an affidavit, and the same having been duly considered by the Commissioners, the application is hereby declined.

Des Moines, Iowa, January 13, 1891.

J. S. WYLIE, DAVENPORT, IOWA,

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAILROAD COMPANY.

Excessive charges for switching.

Complaint filed June 10, 1890.

DECISION OF COMMISSIONERS.

On June 9, 1890, Mr. Wylie complains that the Chicago, Milwaukee & St. Paul Railway Company charges him 30 cents per ton for switching soft coal from his yard, which is $\frac{1}{2}$ miles north of its Davenport station, to the Oakton switch. The Oakton switch is within the limits of the city of Davenport, as extended, and about 3 miles from the Davenport station, making the distance about $2\frac{1}{2}$ miles. The complainant states that the Chicago, Rock Island & Pacific Railway Company switches cars to the Glucose Works in Davenport, about the same distance, for one dollar per car. The principal use of the Oakton side track station is stated to be for setting out cars of supplies for the Orphan's Home, situated near the side track. Mr. Wylie asks the Board whether the road is allowed to retain their present tariff to this station. The Commissioners, before making reply, took up and considered the matter of switching. The general definition of a switch is that movement of cars within yard limits where an engine and cars may run without orders from the dispatcher, or, in other words, that occupancy of tracks that belong to yard engines and where all approaching trains are expected to run with special care, knowing that their rights of track are second to switching

trains. In reply to Mr. Wylie the Commissioners stated that they "had finally settled down to this view, that a switch is that delivery within or without yard limits that is ordinarily made with a switch or special engine and crew, and does not partake of the character of the ordinary train made up for service over a line of road. While this work may be done by the regular train, it is understood as the work usually done by the switching crew."

The attention of the C., M. & St. P. Company was called to Mr. Wylie's complaint, and on July 10, Mr. Cary, general counsel, replied that Oakton is a regular station on the line of the road, 2.7 miles from Davenport station, not connected, except by its main tracks, and so situated that cars cannot be transported by the rules applicable to switching cars, or in any other manner, except as cars are moved in trains from one station to another, running by time tables or special orders. The alteration of the city boundaries of Davenport to include Oakton does not change the situation, Oakton remaining a distinct station. The rate charged from Davenport to Oakton is that fixed by the Commissioners' tariff, and the company knows no reason why this rate should be reduced.

On August 28, the Commissioners were at Davenport, met Mr. Wylie, Messrs. Ripley, Bird and Cary, viewed the premises, and went over the entire question.

At the hearing Mr. Wylie stated that up to July, 1888, the company treated this service as a switch and charged two dollars per car; that the cars were taken out by the switch engine that pushed the freight trains up the grade, and that the empty cars were brought back from this station when it returned after the loaded cars had been put on the Oakton siding. From June 4, 1889, to June 11, 1890, 105 cars were taken to Oakton; that at 30 cents per ton he is unable to compete for the business and must abandon it.

J. H. Fulton, the agent at Davenport, stated that under the rules a switch engine may go anywhere within yard limits, but not beyond, without special orders, that Cable's mill at the foot of the grade, was the switch or yard limit going north; have treated Oakton work as a haul for two years, formerly as a switch. When switch engine is ordered to Oakton it goes by special orders. Oakton is the summit of the grade; made out bills when the charge for switching was made; the switch engine helps nearly all freight trains up the Oakton grade.

Mr. Hassath, engineer on switch engine, runs to Oakton, but always has orders; no orders within yard limits; takes coal cars to Oakton and brings empty cars back.

Mr. Wright, yardmaster, states that yard limits are the Cables' saw mill; inside of these switch engine runs without orders; his practice is ordinarily to go to Wylie's yard and haul coal to Davenport station, and there couple switch engine on to rear of train and push up to top of Oakton grade as part of train, uncouple, set out empty cars and in the loaded cars.

All witnesses agree that the service is rendered just as it was when a two dollar switching was made.

G. F. White, division freight agent, testifies that Oakton has been a flag station since 1877, and that his company switches cars to the glucose works, one and one half miles, for one dollar per car; this is over the D. & D. tracks, but as he regards it, is within the yard limits.

The facts elicited in the examination of this case lead to the conclusion that Oakton, though within the enlarged limits of Davenport, is a flag station; that the delivery of coal cars at Oakton is practically a train service and that the company, under the Commissioners' tariff, is entitled to charge the rate, 30 cents per ton. The conditions are, however, exactly the same as they were when the switching charges, made voluntarily by the company, were two dollars per car. The service really costs the company but little, probably less than any switching service of the same distance anywhere, as it is stated by every witness that for the last two years it is seldom the case that a freight train goes without a helper pushing it up the Oakton grade, which may or may not haul loaded cars up and empty cars back. The Commissioners have fixed a charge for switching and a charge for haulage of five miles or less; and as the matter stands, if this is a haulage the position of Mr. Cary is correct—"that the charge is in strict accordance with the distance tariff fixed by the Board."

This rate of 30 cents per ton, or \$5.60 per car, is claimed to be so great as to prohibit the delivery of coal from the mines, with which complainant does business, to Oakton.

It is a question whether the Commissioners should adhere to general rates for hauls under five miles, or take into consideration the circumstances and conditions affecting each case, and fix a rate for the service. To meet this question the respondent is hereby required to appear before the Commissioners at their office in Des Moines, Iowa, on the 30th day of September, 1890, and show cause why a rate of \$3.00, or less, per car, should not be fixed for the service performed in hauling coal for complainant from Davenport station to Oakton station.

Des Moines, Iowa, September 18, 1890.

JOHN G. THOMASSEN, PELLA, IOWA,

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

} *Discrimination.*

Complaint filed July 25, 1890.

DECISION OF COMMISSIONERS.

Complainant, John G. Thomassen, has for the past four years been engaged in the business of carrying passengers in his omnibus to and from the railway station of the respondent, the Chicago, Rock Island & Pacific Company in Pella. For many years prior to the time that complainant engaged in such business the firm of Wheeler & Wells were engaged in running an omnibus in Pella and are still pursuing said business. Until recently the bus first arriving at the station has made first selection of position, the bus next arriving taking second place.

The respondent company has lately issued an order requiring complainant to occupy the second place, and in the event of failure to comply with such order the order goes further and excludes complainant entirely from the depot grounds. The assignment proposed gives Wheeler & Wells an advantage, as passengers must pass their omnibus before reaching the omnibus of complainant. It is against this alleged advantage and discrimination that complaint is made.

The platform forms a right angle and it is in the angle next to the standing track of the train and next to the door of the station house that it is proposed to locate the omnibus of complainant's competitors. The position assigned to complainant has the further disadvantage in that there is but nineteen feet of space between the angle and the coal shed, and when the first place is occupied there is barely room to back in and necessitates the backing of from twenty to thirty feet, which is quite difficult with an omnibus heavily loaded with passengers.

The first order reads as follows:

"To THOMASSEN BROS.—You are hereby notified that the Chicago, Rock Island & Pacific Railway Company, as owners and lessees of the ground, by its division superintendent, J. C. Coombs, has passed upon the question between you and Wheeler & Wells as to stand for your respective omnibuses at the depot at Pella during the arrival and departure of trains at said depot, and it is ordered by the company that at such times and at any other time you are to back up your omnibus against the platform at the west end of the station house alongside the coal house there, and you are to occupy not more than the south half of the space between said coal house and the platform running west from the depot along the south side of the main line track, and you are directed to comply with this order if you desire to make use of the company's ground for that purpose.

"Dated this 22d day of July, 1890. Chicago, Rock Island & Pacific Railway Company, by J. M. Cox, station agent."

The second order reads as follows:

"To JOHN G. THOMASSEN—You are hereby notified that the Chicago, Rock Island & Pacific Railway Company require of you, that in coming upon said company's grounds at the station at Pella with your omnibus for the purpose of taking passengers to or from the said depot, that you occupy the ground assigned you by J. C. Coombs, the division superintendent of the said company, namely, not to exceed the south half of the space along the platform on the west end of said depot building at said station and between the platform along the south side of the main line track running west from said depot building and the coal house, and that you back up your omnibus against the said platform at the west end of the said depot building, and that unless you conform to the requirements of the said company in that respect, you are further hereby notified that you will be a trespasser upon the grounds of the company in occupying any other place with your omnibus at said station, and that you will be dealt with accordingly.

"July 28, 1890. By order of J. C. Coombs, division superintendent. J. M. Cox, station agent."

In addition to the facts heretofore set out, it appears that Wheeler & Wells are carriers of the United States mails and of the United States Express Company, between the post-office and the express office in Pella and the station. Complainant avers that the mail and express is usually carried in a separate vehicle used for that purpose that is assigned to a point further down the platform.

The question of the right of a railroad company to regulate and conduct the affairs at its stations and upon its depot grounds is well settled. The

following rule is laid down in Rorer on railroads, page 480: "A railroad company is bound to regulate and conduct its affairs at and on its depot grounds and buildings in reference to the quiet and comfort of those resorting to the same as passengers, or on other legitimate business. * * * In the exercise of this authority and right they may exclude runners and solicitors of passengers, as hackmen and hotel solicitors, from their grounds, stations and buildings, etc."

In Thompson's Carriers of Passengers, page 350: "An omnibus proprietor who carries passengers and their luggage for hire to and from a railway station cannot maintain an action against the company for refusing to allow him to drive his vehicle into their station yard."

The law requires that every reasonable means should be used by carriers for the convenience, comfort, safety and protection of passengers, and that they may comply with these requirements it is necessary that they should have the right to exercise full and complete control over their depot grounds, station houses and platforms, subject only to legal limitations. To this end they may adopt and enforce such reasonable rules with reference to omnibuses admitted to the depot grounds as are calculated to preserve order and prevent friction and discord between the owners or drivers thereof that passengers may be well accommodated and not unnecessarily annoyed or discommoded.

A rule making assignments of different omnibus lines to special and fixed positions where their respective vehicles may be backed up does not appear to the Commissioners to be unreasonable. In making these assignments, however, due care should be exercised to place the parties applying for privileges upon as equal a footing as the circumstances will admit of, keeping in view section 4, of chapter 28, of the laws of the Twenty-second General Assembly, which provides that "It shall be unlawful for any common carrier * * * to make or give any preference or advantage to any particular person * * * in any respect whatever."

In this case Wheeler & Wells have been directed to back their omnibus into the angle and complainant is assigned space next adjoining and while it is true that complainant's vehicle is some eight or ten feet farther from the door of the station house and train when standing on the track, it does not appear just how a better arrangement could be made for complainant, unless it was arranged to have him change places with his competitor. As to the objection raised that he is required to back in after his competitor has his omnibus in position he is not differently situated from Wheeler & Wells, who would also be required to back in if complainant's vehicle was first on the ground and in position.

The Commissioners from the investigation made in this matter can see no reason for their interference with the rules laid down by the respondent company and the complaint is dismissed without prejudice.

Des Moines, Iowa, September 18, 1890.

APPLICATION FOR INCREASED RATES

BY THE

MASON CITY & FORT DODGE RAILROAD
COMPANY.*Commissioners' rates.*

DECISION OF COMMISSIONERS.

On the third day of September, 1890, Superintendent Burdick and General Freight Agent Kelley of the Mason City & Fort Dodge Railroad Company, appeared before the Commissioners in behalf of their road, asking relief from the order of the Board establishing joint freight rates, which became effective August 15, 1890, and whereby a reduction of twenty per cent is effected on the revenues of Iowa roads on freight passing over two or more lines.

The petitioners aver that the M. C. & Ft. D. road, which has been in operation since 1886, has not been a paying investment; that the branch between Lehigh and Ft. Dodge, which is used largely as a coal road, has never paid operating expenses; that its grades are heavy, not over eight cars being hauled over it at a time. In support of these declarations a detached statement of earnings and expenses is submitted. It is further averred that the M. C. & Ft. D. R. R. is exclusively an Iowa road; that by the schedule of rates established by the Commissioners May 13, 1889, a very material reduction of rates was made on all the business of its entire line; that a further reduction of twenty per cent on joint rates will reduce its revenues to such an extent as to seriously cripple the management of the road, and impair the efficiency of its service. The petitioners, therefore, believing that the joint rates established by the Commissioners are unjust and insufficient, ask the Board to permit them to charge the Commissioners' rates, in force January 1, 1890, on coal passing over the road between Lehigh and Carbon, and going over other roads.

This application for increased rates is resisted by the Corey Coal Company of Lehigh, and dealers in coal at Le Mars, and other points on the Illinois Central Railroad west of Carbon, the latter claiming that under the new joint rates they will be enabled to compete successfully against Illinois and other competitors in coal, with that shipped from Lehigh, and that increased sales of Iowa coal will be the result.

The Corey Coal Company claim that "it is the lack of business that puts the road on the basis they claim, if it is so, and not the price per ton they have been allowed to charge. Such being the case, it would not be doing justice to the coal operators, who have to compete with others located on through lines of road, to force them to pay an exorbitant freight rate in order to put the road on a paying basis.

"The line of the M. C. & Ft. D. is a short one, and consequently will not furnish a market for all the coal we can handle. We are compelled to seek a market for our product on the connecting lines, and in this we have been unsuccessful. Their charges are such that we cannot meet the prices other operators make on through lines, and hence we are deprived of the trade, and they lose the freighting which could be obtained if there was reasonable

joint rate established. We could easily double our output of coal, and the railroad could be hauling it, with the same expense."

DECISION.

The rates in controversy in this case were effective on the 15th of August, 1890. They were enacted by the Commissioners under the requirements of the statutes, and are regarded as reasonable. Under the Commissioners' original schedule of rates, on hauls over two or more lines the sum of the two locals was charged, each road exacting a terminal charge, thus making the rates on joint shipments excessively high, and in many cases prohibitory. The new joint rates are a reduction of the sum of the two locals of 20 per cent, and eliminate, largely, one of the terminals, and yet on the joint haul are considerably higher than for the same distance on a single line.

The petitioners have not complied with the order of the Commissioners, and are not making joint shipments under the new rates. They are, therefore, in no condition from experience to say that the joint rates are not compensatory. The statement of coal operators on their line and those of connecting lines are, that high joint rates heretofore have restricted the output and sale of coal, and limited the business of the road; that under the new joint rates these mines and coal operators would be enabled to successfully compete with Illinois and other dealers, and these interests be relieved from the disadvantages from which they have heretofore suffered.

That the joint rates may be fairly tested, and a thorough practical knowledge of them obtained, and whether the reduced rates materially increased the output of coal and business of the road, it is hereby ordered that the M. C. & Ft. D. R. R. put in force at once the rates complained of, and if not found compensatory, that a full report of the working of said joint rates be made to this Board in sixty (60) days from the taking effect of the same.

Des Moines, Iowa, September 19, 1890.

E. H. McGUIRE, MARENGO, IOWA.

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY.*Refusal to stop passenger accomo-
dation trains at platform.*

Complaint filed September 3, 1890.

DECISION OF COMMISSIONERS.

Mr. E. H. McGuire of Marengo, Iowa, made a complaint in several communications between June 6 and September 11, against the Chicago, Rock Island & Pacific Railway Company. They are definitely stated in a letter of September 3, 1890, as follows:

"Refusal to stop passenger accommodation trains at platform.

"I, E. H. McGuire, of Marengo, Iowa, do hereby complain against the above railroad company for refusal to deliver its passengers on freight

accommodations to platforms of stations on its lines in Iowa in general, and in particular, train No. 17 on July 8, 1890. And also for refusal to make connections with the Chicago & Northwestern Railway at Carnforth, Iowa, in general, and train 23 on August 7, 1890, in particular, and also passenger train No. 1 on August 31, 1890."

The first complaint, refusal to stop train No. 17 at platform on July 8, 1890, is admitted by the railway company in two letters, one from Mr. St. John, general manager, and one directly in reply to the complaint above made by Mr. T. S. Wright, general attorney.

The justification for this failure is: First, that the rulings of the Iowa courts have been that the company may prescribe reasonable rules and regulations for the government of the freight service; that train No. 17 is a freight train and the regulation pasted in all stations and all freight cabooses is that "passengers are carried upon reight trains as a matter of accommodation to passengers and that the cabooses will not in all instances be drawn to the station platform for the debarkation of passengers." This is claimed to be a reasonable regulation and in support of this it is argued that it is not the wish of the company to carry passengers on these trains; that they furnish sufficient passenger accommodations for the business and that carrying passengers on freight trains is simply a special accommodation given the public for their convenience.

Rorer on Railroads, page 479, says: "Railroad companies carrying passengers are not only bound to have safe and convenient platforms or landings, onto which safe and convenient egress from the cars may be made by their passengers, but it is their duty also to stop their trains in such position that egress therefrom by their passengers may be made onto such platforms or safe places of landing and in case they stop short, run past, and stop beyond such landing places and then coerce the passengers from their cars, they will be liable for injuries incurred thereby, although no physical force was used, but only the order of the conductor to cause such passengers to leave the train at such out of the way places."

31 Ind., 408.—"It became the duty of defendant to safely, carfully and without negligence, to land him and allow him to land from said car and train at Cumberland, and for that purpose it was the duty of defendant to stop said train and car at, opposite to, and against the platform at said station; that whenever the train was stopped at and against said platform as it should have been it was safe for passengers to get out of said car and train so stopped at any time whether day or night."

44 Miss., 466.—"Railroad companies are obliged to provide platforms or safe places of deposit for passengers to alight on at their stations, and to deliver passengers on such platforms or safe places of deposit. The conductor is bound, upon the request of any passenger, to move the train backward or forward so as to enable the passenger to step upon the platform."

Angel, paragraph 569; 2 Redfield, 176.

18 Wis., 185.—"Of course it was the duty of the agents of the company to stop the train at the station a suitable and reasonable time. On the contrary, if the cars were stopped at the platform long enough to give the plaintiff a reasonable opportunity to leave them in safety, etc."

24 Wis., 578.—"Of course it is the duty of the company to afford passengers reasonable facilities for alighting from the cars, both by a reasonably safe platform and by stopping the train in such a manner that they may avail themselves of it without unnecessary exposure."

1st Am. & Eng. R. R. Cases, 65.

All the authorities that we have consulted agree that it is the duty of the railroad companies to stop all trains carrying passengers at platforms or other safe stopping places, where the passenger may leave the train without danger of injury or inconvenience, and any regulation that conflicts with this is not reasonable.

If complainant has been in any manner damaged by the failure of the respondent to discharge him properly, his remedy is in the courts, as the Commissioners have no authority to render a money judgment in a matter of private right.

The second complaint, "refusal to make connections with the C. & N. W. at Carnforth, in general, and train 23, on August 7, 1890, and passenger train No. 1, on August 31, 1890."

With regard to this complaint there is some ambiguity in the language. If it means that railroad companies are required to so arrange the time of their trains as to make close connections at all crossings, we are of the opinion that this involves so many considerations that the Board would not attempt to enforce such regulations without the authority of statute on the subject. The other matters, stopping trains number 23 and number 1, are answered in the first complaint. If the company sells tickets and advertises itself to carry passengers to Carnforth on these trains, the rule laid down in the first division of this complaint will govern.

Des Moines, Iowa, September 24, 1890.

G. M. BLACKMAN, NEWTON, IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

} *Farm crossing.*

Complaint filed March 31, 1890.

DECISION OF COMMISSIONERS.

On the 28th of March, 1890, G. M. Blackman, of Newton, complained of the Chicago, Rock Island & Pacific Railway Company for failure to construct a proper crossing over its road on his farm three fourths of a mile south of Newton, on the Newton & Monroe branch of said road. That "the crossing never had been a satisfactory one, and since the fencing of the road last year it has become practically impassable."

The attention of respondent being called to the complaint, assistant to president, A. Kimball, replied May 14, enclosing statement of Division Road-

master Preston, who says: "The facts as I understand them, are as follows: Mr. Blackman now has a private crossing near the south end of a certain cut upon his farm, and about the only reasonable place there is to put one. His complaint is that he wants the crossing moved south about fifty (50) feet. The trouble with him is he has to bridge a small creek which is outside of our right of way at the point the crossing is now located and used. If it was moved south on to the line indicated by him, where the creek is but twelve (12) feet from our track, and the embankment is about four (4) feet high on one side, and about six (6) feet on the other, we should have to maintain the bridge over the creek; this, of course, is the point he is after; it would also make a grade of seven (7) feet in fifty (50) up on to our track, while he has an easy grade where the crossing is now located. * * * *"

Mr. Blackman's land, which lies west of the line, is mostly pasture field and the crossing is but little used, and it is certainly located in the most reasonable place. * * * * If I understand our duty in the premises we are required to comply with the law regulating the location of private crossings, which says, 'At such reasonable place as may be designated by the owner.' This crossing is at the only reasonable place near that point, and the presumption is, at the place designated by the owner, and has been in use by the owner of the farm for a long time, and this seems to be his first complaint."

On the 26th inst. the Commissioners visited the crossing complained of. The railroad at this point runs due south, and the crossing is located between two curves, which are less than 500 feet apart, the location of the crossing being dangerously near the end of the first crossing, on the north.

The home of Mr. Blackman is on the hill east of the railroad, and his wagon road to the pasture fields on the opposite side of the railroad track runs west on a line about 150 feet south of the crossing, to reach which he is compelled to drive diagonally across a field to a gate on a side hill, or to the fence and north to the gate opposite the crossing. On the west side of the right of way are the pasture lands and hay of complainant, and the approach to the crossing is on a grade so steep as to render it impractical to haul more than about a half of a load over it, making it a burden to complainant.

The statute provides, "When any person owns land on both sides of any railway, the corporation owning the same shall, when requested so to do, make and keep in good repair, one cattle guard and one cause-way, or other adequate means of crossing the same, at such reasonable place as may be designated by the owner."

The place designated by complainant, where he seeks to have crossing located, is at a point marked by stakes, about 150 feet south of the present crossing, and on a direct line east and west with his road from the house, which road was established and used before the railroad was constructed, as on the most suitable and convenient line, and the Commissioners regard it as a reasonable and proper place for the same. The complainant should not be compelled unnecessarily to surrender the use of his land for a road to the gate of present crossing, or be subject to the inconveniences and burdens incident to the same, and the steep approach thereto, nor to divide his field, as he would be required to do should he accept the diagonal approach to the present crossing, suggested by Mr. Preston. The company will be compelled, it is true, to throw a small bridge over the water course on its right of way

at this point, but the element of danger from the nearness of the curve on the north will be eliminated, and at the same time a better crossing secured, with easy approaches. It may be necessary for respondent to enter upon the land of complainant on the west, in order to make a suitable approach to the crossing, and this order is made contingent upon complainant granting such permission.

It is the opinion of this Board that the respondent, the Chicago, Rock Island & Pacific Railway Company is hereby ordered, within a reasonable time, to construct a crossing with suitable approaches, at the point designated on plat of Division Roadmaster Preston as "line of proposed crossing," marked with stakes, and about 150 feet south of present crossing, and that on the completion of the same, the original crossing be abandoned.

Des Moines, Iowa, September 30, 1890.

MEMBERS OF SUNNY HILL ALLIANCE,
No. 1506, P. O. TRINSELLO, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY:

*Refusal to furnish site for coal
house on siding at Hartley,
Iowa.*

Complaint filed August 24, 1890.

DECISION OF COMMISSIONERS.

On the 23d day of August, O. L. Morgan, Secretary of Sunny Hill Alliance, No. 1506, of O'Brien county, filed complaint against the Chicago, Milwaukee & St. Paul Railway Company for refusal to furnish their association with a site for a coal house on its siding at Hartley, for unloading coal for the members of Sunny Hill and other alliances of said county.

The complaint sets forth: "We, the members of Sunny Hill Alliance, 1506, desire room for a coal house site in Hartley, O'Brien county, Iowa, but the railroad company says there is no need for any more coal houses. Now, what we wish to know, has your Commission any authority in this matter, if you have, we appeal to you for aid, and to see that the site is secured at once."

A copy of complaint was at once forwarded to the respondent, and under date of September 1st, Division Superintendent Cosgrove, replied: "When applied to by the alliance people, I replied in substance that our room on side track at Hartley is limited; in fact it is crowded with buildings, and we have not unloading room enough to handle our business promptly during the busy season. We now have coal shed capacity for 225 tons of coal at Hartley. This, in my judgment, is abundant storage."

September 3d, General Manager Earling wrote, enclosing the above, and adding that he had "personally examined the siding at Hartley" and found it fully taken up with elevators, coal houses, etc. That their capacity is fully sufficient to supply the needs of the surrounding country.

On October 1st the Commissioners went to Hartley, heard the statements of complainant through Mr. Morgan, Mr. Templeton, Mr. McMaster, Mr. Wardup and others. Supt. Cosgrove appeared for the respondent. The statement of the three coal merchants at that point was also taken. An examination of the depot grounds disclosed the fact that the present dealers were occupying about 150 feet of track space, while complainants were asking for space sufficient for the erection of a shed 12x24. The law provides that there must be no discriminations in matters of this kind. A railroad company having established the custom of granting privileges to coal dealers on its depot grounds will have to grant this same privilege upon the same terms and conditions to all other shippers of coal so long as it is within reason so to do, and the courts have held that where there is a shortage of track facilities there must be an equitable division among those desiring space. The granting of 12x24 feet to complainants, even though the space was taken from the present occupants would be within the rule established by the courts. In this case, however, that is not necessary, as there is at least two vacant strips on the side track that might be used by complainants without materially discomfiting parties already located, or the railroad company, and it is hereby ordered that the application of complainant be granted upon the usual terms. This being the season of the year when it is important for consumers of coal to lay in the winter's supply, the respondent company is directed to comply with this order within ten days from the date hereof.

Des Moines, Iowa, October 3, 1890.

WM. BROCKMAN, BAXTER, IOWA,

vs.

CHICAGO, ST. PAUL & KANSAS CITY RAILWAY COMPANY.

Failure to make an open crossing and put in cattle guards.

Complaint filed August 15, 1890.

DECISION OF COMMISSIONERS.

Mr. Brockman owns land adjoining the station of Baxter, Jasper county, Iowa, in section 14, township 81, north range 20, west of the 5th principal meridian, which tract of land is crossed by the Chicago, St. Paul & Kansas City Railway. He complains that he had in writing notified and requested the railway company to build and erect a crossing and cattle guards, which, up to the time of making complaint, it had failed to do.

The complaint is made under the provisions of section 1936 of McClain's Code, which reads as follows: "When any person owns land on both sides of any railway, the corporation owning the same shall, when requested so to do, make and keep in good repair, one cattle guard and one causeway or other adequate means of crossing the same, at such reasonable place as may be designated by the owner."

In answer to complaint Mr. Lusk, attorney for the company, draws the distinction between an open or public highway and a private or farm crossing, although he admits that it is difficult to determine from the statute and the decision of the Supreme Court exactly where an open crossing may be required. He refers to the case of *Grey v. B. & M. Railway*, Iowa Reports 37, page 119. The syllabus of this case states as decided: "Where a railroad running through premises separates the house of the owner from the highway, a crossing thereto through heavy gates * * * is not under the circumstances an adequate crossing. In such case the proprietor is entitled to an open crossing, through which he and his family may reach the highway without opening gates." In the case of *Curtis v. C., M. & St. P. Ry*, 62 Iowa Reports, page 418, the court says: "We do not feel called upon to determine whether, under any circumstances, a farmer whose pasture is crossed by a railroad track is entitled to an open crossing for the mere accommodation of his stock. The defendant contends strenuously that he is not. There certainly would be grave objection to a crossing in a pasture which would allow cattle to enter upon the track and stop there. It would unquestionably be a source of danger. But without going to the extent which the defendant contends that we should, we have to say that we do not think it follows as a matter of course that a farmer is entitled to such a crossing for his cattle, regardless of all other means of crossing."

On Friday, September 26th, the Commissioners having given both parties due notice of the time, went onto the grounds of Mr. Brockman and looked over the situation. Neither party was present. The crossing is the usual farm crossing, with gates located, substantially as on plat submitted by complainant. North of the crossing and in Mr. Brockman's inclosure there is a slough, which crosses the railway track by means of a culvert which, however, is not large enough to allow cattle to pass through. The pasture grounds take in this slough, which was wet and miry, but not at the time visited, affording water for stock. In the slough east of the railroad was a well at which Mr. Brockman evidently watered his stock. There is also a well at his house. There did not seem to be any practical difficulty in putting a well in the slough on the west side of the railroad as is on the east, which was nearer the head of the slough. It seemed to the Commissioners that in an ordinary season the slough would afford stock water.

The case as presented is not an exceptional one, and if Mr. Brockman is entitled to an open crossing the majority of persons owning lands on both sides of a railroad, where one or both is pasture land, are entitled to the same. His house is on the highway and a large part of his land is accessible without crossing. The present crossing is sufficient for hauling loads across, and about as good as the majority of farm crossings. The Commissioners have not been able to satisfy themselves that the law as it now is would justify them in an interpretation requiring an open crossing under existing conditions. An appellate court may interpret a statute in a manner that will give its decisions the force of law. The Commission is the creature of the law and has no inherent powers, its authority being limited to those matters expressed in the statute. It is to be regretted that the legislature, whose attention the Board specially called to this subject, failed to formulate some statute covering what will probably be a fruitful source of

complaint until the rights of the land-owner and the duties of railway companies are fully and clearly defined.

Des Moines, Iowa, October 8, 1890.

H. McWILLIAMS, DENISON, IOWA,

vs.

CHICAGO, & NORTHWESTERN RAILWAY
COMPANY.

Stock killed.

Filed January 7, 1890.

On January 6, 1890, H. McWilliams, of Denison, advised the Commissioners by letter that the cattle guards on the line of the Chicago & Northwestern Railway in Shelby county are defective, and that cattle are killed by reason thereof, for which no compensation is made to the owners.

To this complaint the respondent company, through General Manager Whitman, made reply that the cattle guards at West Side, the particular point referred to, are good.

Complainant was sent a copy of Mr. Whitman's letter, and, replying thereto, made the statement that there were two public roads running through his farm, and that the cattle guards are so constructed that stock fall into them and are killed by passing trains; that in November, 1888, a fat steer belonging to complainant got into one of the cattle guards, and while complainant was attempting to get the steer liberated a freight train ran over the steer and killed him; that the train was signalled to stop, but no attention was paid thereto.

Mr. Whitman replied to this letter, in substance, that a careful examination had been made of the cattle guards on Mr. McWilliam's land; that they were in good condition, and are constructed in the same manner as are all other cattle guards put in by respondent. Mr. Whitman explained "that on November 2, 1888, a freight train struck a calf belonging to complainant; the animal was injured and he claimed \$12 damages. The animal was upon the public crossing when struck, and this company is not liable. On November 8, 1888, one of our freight trains struck a steer belonging to him that had been caught in the cattle guard on this crossing. The train was running about fifteen miles an hour. The animal must have been frightened and attempted to run or jump across, and fell with its legs between the guards. It was at night, and he claims to have sent a man with a lantern to flag the train. No such man was seen, either by the engineer, fireman or head brakeman, nor did they see anyone at the crossing at the time the animal was struck. Our attorneys advised us that we were not liable and the claim was declined."

To sustain his original statement, complainant filed the following affidavits, properly verified:

I, Hugh McWilliams, being duly sworn, say that on the 3d day of November, 1888, I had a large fat steer killed by a freight train on the Northwestern Railway; that said

steer got into one of the cattle guards at a crossing of the public highway and said C. & N. W. R. R., there being two crossings within about half a mile through my farm, in Crawford county, Iowa; that I (with others) was trying to get said steer out of said cattle guard, and darkness coming on and a train coming from the east, I sent Ed. Retman up the track with a lantern to stop the train; that the trainmen paid no attention to his signals with the lanterns; that no whistle was blown, nor bell rung, nor any other signal given by the trainmen on approaching said crossing by the cattle guards where the steer was fast; nor did they give any signal of any kind at the other crossing on my place; that said train struck and killed said steer and made no motion to stop either before or after striking said steer.

I, Gust Retman, being duly sworn say that on the 3d day of November, 1888, as I came home from Denison, Iowa, in a wagon with my wife and children, I got to the crossing a short distance east of Hugh McWilliams house, a crossing of a public road with the C. & N. W. R. R., when Hugh McWilliams called to me to come and help him and my cousin, Ed. Retman, get a steer out of the cattle guards; that I drove on to my house about fifty rods further east and left my team so I could go and help; that I saw Ed. Retman go up the track with a lantern and wave it in front of a freight train coming from the east; that he went up the track fifty or sixty rods before he met the train; that the trainmen gave no signal of any kind, and made no attempt to stop the train; that there was no whistle blown nor bell rung for the crossing; and that before I could get back to where the steer was fast the train had struck and run over the steer.

I, Ed. Retman, being first duly sworn say that on the 3d day of November, 1888, I was with Hugh McWilliams near his dwelling in Crawford county, Iowa, helping him to try to get a fat steer out of one of the cattle guards on the C. & N. W. R. R.; that we got poles and other blocks of wood to pry the steer out with; that while we were thus engaged I heard a train coming from the east towards us, and also saw the headlight; I took the lantern, it being about 7 o'clock in the evening and rather dark, and went east on the track about sixty rods until I met the train, trying all the time by waving the lantern to stop the train; that the trainmen made no attempt to stop the train; that they did not even blow the whistle nor ring the bell at the crossing next to where the steer was fast in the cattle guards; that when I got back to where I left Mr. McWilliams, I found the steer all torn to pieces by the train; that the whistle was not blown nor the bell rung at either of the crossings by Hugh McWilliams' farm by that train, there being two crossings there about half a mile apart.

I, Jane McWilliams, being duly sworn, say I am the wife of Hugh McWilliams; that I was at home on November 3, 1888, and I know of my own personal knowledge of the circumstances connected with the killing of one steer belonging to my husband by a C. & N. W. R.'y freight train, on that day; that I was watching to see whether the men could get the steer out of the cattle guard before the train would come; that I saw the train pass that killed the steer; and that there was no whistle blown or bell rung at either of the crossings by our place by said train.

Copies of these affidavits were sent to Manager Whitman and he replied that the case had been thoroughly investigated by the attorneys of the company; that it was now a question of testimony.

The Commissioners having failed to bring about an amicable settlement of this matter advised complainant that his remedy was in the courts that have authority to hear and determine questions of fact and award a money judgment on a private claim for damages.

The case is dismissed without prejudice.

Des Moines, Iowa, October 9, 1890.

B. P. NORTON, CRESCO, IOWA,

VS.

CHICAGO, MILWAUKEE & ST. PAUL
RAILWAY COMPANY.*Petition for a crossing for cattle
under track.*

Filed June 22, 1890.

DECISION OF COMMISSIONERS.

On June 21, 1890, Mr. B. P. Norton, of Cresco, wrote the Board that he owned the northwest quarter of section 25, township 99, range 11, west of fifth principal meridian, three quarters of a mile east of Cresco. The Chicago, Milwaukee & St. Paul Railway runs diagonally through this tract, and he has pasture on both sides of the railway; that the company had put in a grade crossing at one place, but that he wanted an under crossing for his stock at a place where the embankment was eight feet high. He claims a crossing with gates is not adequate, and that he is shut off from spring water on one side of the track. The answer of the company is that Mr. Norton has a good farm crossing located in the middle of the tract, which answers all the requirements of the law.

The complaint raises the question that was decided in the Brockman case, which was whether the Board could order additional or under crossings when the terms of the law had been complied with. In that case the Board held that they could not. The law governing private crossings, section 1936 of McClain's Code, is as follows: "When any person owns land on both sides of any railway, the corporation owning the same shall, when requested so to do, make and keep in good repair one cattle guard and one causeway or other adequate means of crossing the same at such reasonable place as may be designated by the owner."

The Board, after full notice to parties interested, visited the crossing in company with Messrs. Williams, superintendents of the road, on Friday, October 3, 1890; there met Mr. Norton and found that his crossing was near the center of the quarter section, and in a place where he claims his cattle approaching it cannot be seen by trains coming from the west, and that persons driving there cannot see the trains; he further states that the crossing was not put in at the place designated by him, and that he had been compelled to use it, but always under protest. As there is no practical difficulty in putting the crossing at the point designated by Mr. Norton, and as it seems to them the more tenable location, the Board find that under the law he is entitled to have it put there, his selection of place being reasonable, and to have it put and kept in such condition that it can be crossed with heavy loaded wagons. The crossing as found was in bad condition, and should have been repaired on application of the land owner.

The Commissioners are of the opinion that an under crossing for stock east of the present crossing is practicable, and would be valuable to Mr. Norton, but they find no authority in law or judicial interpretation of the statutes that would authorize them to order its construction.

Des Moines, Iowa, October 10, 1890.

WM. SHOWMAN, ET AL., SHOWMAN, IOWA.

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY.*Petition for restoration of siding.*

Filed April 1, 1890.

DECISION OF COMMISSIONERS.

The complainants, Wm. Showman and others, on the line of the Chicago, Milwaukee & St. Paul Railway, on April 1, 1890, petitioned the Commissioners to order the restoration of a siding, which had been removed at Showman, on the farm of complainant, on west half of northeast quarter of northwest quarter of section 13, township 74, range 13, west, being 3.68 miles north of Hedrick and 4.08 miles south of Haysville, on the Kansas City Division of said road; that said siding had been recognized as a flag station from the construction of the road in 1883-4, until abandoned and track removed last winter, and that complainants are greatly inconvenienced thereby, and without adequate shipping facilities.

At the time of construction of the road, complainants aver, and establish by affidavits, that the right of way was granted by Wm. Showman to respondent company on condition that a siding would be put in and maintained by it, on said Showman's land. The deed to right of way made by Showman makes no mention of this agreement, and yet impliedly recognizes a part of the land deeded, as for "side-track."

The petitioners claim that by the removal of this side-track, they are deprived of the only outlet by rail for a large section of surrounding country that had availed itself of this siding for traveling and shipping purposes; that the roads to the next nearest station, Hedrick, are rough and hilly, and only small loads can be hauled over them; that the products of this section are stone, sand, lime, wood, coal-props, lumber and farm products; that they were doing a thriving business in these until the siding was removed; that by taking away of shipping facilities their business has been seriously crippled, and in some instances destroyed; that a siding is an absolute necessity for the convenience of the public for several miles around Showman, and that the public interests are now suffering for lack of the same.

The respondent, through General Manager Miller, under date of May 1st, states that "The side-track was originally put in for the purpose of enabling the company to obtain wood. At the time it was put in, the traffic was very light on that portion of our line. The increase of traffic has made it very impracticable and dangerous for trains to stop there, on account of heavy grades and sharp curves; west bound trains can only see ahead about 200 feet. The distance is not so great from Hedrick or Haysville as to make it especially convenient to the public. There were fifty-nine cars of freight shipped from there last year, mostly props and fence posts. There is no condition in the deed for right of way relative to maintenance of the side-track at that point."

Under section 3, of chapter 76, of the acts of the 17th General Assembly

it is made the duty of the Commissioners "To carefully examine and inspect the condition of each railroad in the State with reference to the public safety and convenience; that whenever in the judgment of the Railroad Commissioners, it shall appear that any railroad corporation fails in any respect or particular to comply with the terms of its charter, or the laws of the State, or whenever, in their judgment, any repairs are necessary upon its road, or any addition to its rolling stock, or any addition to or change of its stations or station houses, * * * is reasonable or expedient in order to promote the security, convenience and accommodation of the public, said Commissioners shall inform such railroad corporation of the improvements and changes which they adjudge to be proper," etc.

The authority of the Commission over the case in controversy is unquestioned. Under the duty enjoined by the statute as to the necessity of the side-track at Showman "for the convenience and accommodation of the public," the Board visited the locality July 30, and met parties interested, and heard statements, respondent being represented by Superintendent Cable and G. F. A. O'Meara.

Showman is situated in the valley of Sugar Creek, near its junction with South Skunk river. The country around for miles is rough and hilly, and largely covered with timber. In addition to its agricultural yield, stone, sand, lime, wood, lumber, etc., are products that give employment and yield revenue to the people of this vicinity. With limited facilities for shipping, it is conceded that fifty-nine car loads of freight, "mostly props and fence-posts," were loaded at that point last year. There are six stone quarries, two lime kilns, and three saw-mills, within a mile and a half of Showman, the former unworked since the taking up of the siding; the lumber from the mills has to be hauled fifteen miles to What Cheer to find a market. That the siding was a great convenience, there is no question, that its restoration is a public necessity, the Commissioners are convinced, at some point in that vicinity. The Commissioners agree with respondents that the former location is not a suitable one, but dangerous, being near a sharp curve, and on and near the foot of a three mile grade, averaging from thirty to sixty feet to the mile, the siding being south of and behind a projection of rock that shuts out the view to trains approaching from the north.

The roads running from that vicinity to Hedrick, the nearest railroad point, 3.68 miles, are very rough and hilly, and the material to be hauled being mostly rough and heavy, renders it a great burden to require the people of that section to haul half loads that distance, at such disadvantage. Hayesville, on the north, while only 4.68 miles distant from Showman, is not available as a market or shipping point, as the river is not bridged, and it requires it is stated, a distance of about fifteen miles to be traveled to reach it.

Under ordinary circumstances, in a level country, the Board would hesitate before ordering in a siding at a point so near other established stations, but the fact that the respondent received and discharged freight at this point for years; the further fact, that other stations are not available on account of streams, rough roads and hilly country, which is evidenced by the fact that the people are cut off from market and not able to ship their products, are evidences of a public necessity for a siding and shipping facilities in that vicinity, that the Commissioners cannot ignore.

The Commissioners recognize the force of respondent's objection to a sid-

ing at Showman, both on account of the grade and obstructions to view at that point. To obviate these difficulties, the siding should be removed north to a point between 3840 and 3857, where is a level track and a suitable site for a siding can be obtained, with a good view both north and south for a considerable distance.

The respondent, the C., M. & St. P. R'y Co. is, therefore, informed by the Board, that under the provisions of chapter 77, acts of Seventeenth General Assembly, and chapter 28, acts of Twenty-second General Assembly, they are required, and are hereby ordered, to put in a siding and platform suitable for the shipping requirements of that section, at a point north of Showman and between there and the bridge over Sugar creek, at such a point as may to them be deemed the safest and most available for traffic and travel, at as early a day as the same can be established.

The order is made exclusively on the ground that the public convenience require a siding at this point, the question of the private rights of Mr. Showman, under his agreement with the railroad company, being one over which this Commission has no jurisdiction.

Des Moines, Iowa, October 10, 1890.

CITIZENS OF WESTFIELD, IOWA,

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Petition for a billing and telegraph station at Westfield, Iowa.

Complaint filed July 16, 1890.

DECISION OF COMMISSIONERS.

On July 16, 1890, Frank Donlan and fifty-five others, owners of property and citizens living in the vicinity of Westfield, Plymouth county, Iowa, petitioned the Commissioners to order the Chicago, Milwaukee & St. Paul Railway Company to maintain a depot and agent at Westfield. The reasons assigned are:

First. That there is no depot accommodations or telegraph office nearer than Akron, six miles north, and Elk Point, eight miles south.

Second. That this is a thickly settled country, and that at least two hundred car loads of freight would be shipped annually if there were accommodations for the business.

Third. That the township voted a tax to build the road, the citizens gave the right of way to the company without charge, also gave without compensation eighty acres of land for town site and depot purposes, and built a station house at a cost of \$1,000.

On August 16, Mr. Earling, general manager of the road, wrote the Commissioners that he would have the station house kept open and warmed during the winter months for all trains carrying passengers, but if he finds that

it does not pay will discontinue this arrangement. On October 17 Mr. Earling notifies the Commissioners that it is not the intention of the company to make this place a billing station as the amount of business would not justify the expense.

The Commissioners were at Westfield and are somewhat familiar with the situation. As before stated, the nearest station north and south are respectively six and eight miles from Westfield; east and west there are no station nearer than eighteen miles. So far as the contract with the citizens, the tax voted, the right of way, the eighty acres of land given for town site, and the building of station house, in the third section of the petition, these are matters not within the province of the Commissioners to determine.

They are, however, of the opinion that the location of Westfield in its relation to the country is such that the public needs require railroad facilities at that point, and they would regard station with an agent to procure cars and for billing purposes as necessary "to promote the convenience and accommodation of the public," and they so inform the company.

So far as the maintenance of a telegraph station, they regard this as a matter properly in the discretion of the company.

Des Moines, Iowa, October 23, 1890.

J. S. WYLIE, DAVENPORT, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Excessive charges.

Filed June 10, 1890.

DECISION OF COMMISSIONERS.

On September 18, 1890, the Commissioners rendered an opinion in the case of J. S. Wylie against the Chicago, Milwaukee & St. Paul Railway Company, in which the following order was made against the respondent company: "It is a question whether the Commissioners should adhere to general rates for hauls under five miles or take into consideration the circumstances and conditions affecting each case and fix a rate for the service. To meet this question, the respondent is hereby required to appear before the Commissioners at their office in Des Moines, Iowa, on the 30th day of September, 1890, and show cause why a rate of \$3.00 or less per car should not be fixed for the service performed in hauling coal for complainant from Davenport station to Oakton station."

On the day fixed for the hearing of this matter, respondent filed the following letter and argument:

"CHICAGO, SEPTEMBER 20, 1890.

"MR. W. W. AINSWORTH, Secretary Board Railroad Commissioners, Des Moines, Iowa:

"DEAR SIR—We have received your report of the investigation at Davenport, August 28th, of the complaint of Mr. J. S. Wylie, in regard to the rate on soft coal from Davenport to Oakton; which report includes a citation to appear before the Commissioners at their office in Des Moines on the 30th of September, and show cause why a rate of \$3.00 per car, or less, should not be fixed for the service performed in hauling coal for the complainant from Davenport to Oakton.

"Previous important engagements which cannot be postponed, will prevent the proper officers of the company from appearing at Des Moines at the time indicated. I submit therefore in writing, reasons why a rate of \$3.00 per car, or less, should not be fixed for the service performed in hauling coal from Davenport to Oakton, and beg that you will present them to the Honorable Commissioners at the proper time.

"Your report of the investigation gives prominence to the following points: "First. That the service performed is practically a train service, and that the company under the Commissioners tariff is entitled to charge thirty cents per ton.

"Second. That the conditions are exactly the same as they were when the switching charge, made voluntarily by the company, was \$2.00 per car.

"Third. That the service really costs the company but little—probably less than any switching service for the same distance anywhere.

"Fourth. That the rate of thirty cents per ton is claimed to be so great as to prohibit the delivery of coal from the mines with which complainant does business, to Oakton.

"As to the first point: It being clearly proven (and admitted by the Commission) that the service performed is practically a train service, no question should be entertained except the abstract question as to the reasonableness of the rate fixed by the Commission for a haul of five miles or less. The result of the operation of all the roads in Iowa during the past year, under the existing tariff, is such as to clearly demonstrate that the rates are not excessive, and a comparison of such rates with those of other States, will show that the roads in Iowa are operating under rates far below those that apply in other States where it is admitted the cost of operation is less.

"As to the second point: It is not a fair statement that the service for which we now charge thirty cents per ton is precisely the same as that which was performed when we accepted \$2.00 per car. It was clearly shown in the investigation that the \$2.00 rate was made in consideration of the fact that the company secured the complainant's inter-state shipments; and in view of the greater revenue derived from the same identical tonnage, an allowance was made, in lieu of a rebate, or some other concession on the business.

"At that time there was no attempt at governmental control of inter-state rates, and it was the custom to make such rates or other form of concession, as was necessary to protect the wholesaler, and secure competitive business. The \$2.00 rate referred to, applied on coal that had paid this company a considerable revenue into Davenport. The service performed at the present time consists only in transportation of coal between two and three miles over that portion of our road which is most difficult of operation.

"At that time the law of the State of Iowa did not prohibit exceptional methods to meet exceptional cases. A rate made then for any particular service, to meet a particular difficulty, was not as now (under the law) the full measure for a rate that could be charged at all other points, where such difficulties did not exist. This method of doing business was known to, and tacitly approved of, by the State authorities; it was held to be the correct principle to give all possible aid to jobbers and wholesalers in the State, to the end that the people of that State might thereby receive the benefit of the various commodities at the minimum price.

"As to the third point: That the service really costs this company but little, probably less than any switching service for the same distance anywhere; it was proven at the investigation that the haul from Davenport to Oakton is unusually expensive; and that two engines are required to haul anything more than half of what on other portions of the road would be a very light train; eight cars and a caboose being all that an engine can handle. In view of these facts, which were undisputed, it is difficult for us to see how it can be made to appear to the Commission that the service rendered is less expensive than a like service for an equal distance elsewhere; unless the thought is based upon the idea that two engines being required, they can haul the coal without apparent additional cost, and the assumption that the two engines must go any how, and might as well haul Mr. Wylie's coal. There is no other ground upon which such a conclusion can be based. We submit that such a line of reasoning is

erroneous, and should under no circumstances be applied to railroad transportation. If applied in other directions, it would justify the conclusion that passengers can be profitably transported by the railroad companies in the State at a rate of one-and-one-half cents per mile, simply because trains must be run regardless of the number of passengers carried.

"As to the fourth point, namely, the claim of the complainant that the rate of thirty cents per ton is so great as to prohibit the delivery of coal from the mines which he does business to Oakton: This seems to contain the root of the whole matter, and already explains why Mr. Wylie made the complaint. His evidence was in substance, that the coal is bought at mines in Illinois on the Rock Island & Peoria, and the Chicago, Rock Island & Pacific Railroads; that at present it is coming from Cable, Ill., that it is safe to say, it is shipped locally to Davenport, the cars transferred to the Chicago, Milwaukee & St. Paul Railway, and reshipped to Oakton; that the cost of the coal at the mines in Illinois, and the rate paid from Cable to Davenport, and from Davenport to Oakton, represents in the aggregate a cost for the coal at Oakton so great that he cannot compete with the local mines in the vicinity of the Asylum at Oakton. In consequence of this condition of affairs, we are called upon by the Commission to show cause why the rate of thirty cents per ton fixed by them as a reasonable compensation, should not be reduced to fifteen cents per ton or less.

"Rates prescribed by the Commission for railroads in the State of Iowa, being substantially less than in other States for like services and very much less than in any adjoining States, that do not yield fair compensation upon the traffic of Iowa, ought not to be reduced in order that Mr. Wylie may pay to a railroad in Illinois that which it may demand for its services, and allow him to put coal in Oakton cheaper than it can be produced in the vicinity. To sum the matter up, the authorities of the State are called upon by Mr. Wylie to reduce our rate for the short haul over a difficult portion of the road, in order that a railroad and a coal mine in the State of Illinois may make it impossible to sell coal within a radius of a few miles from where it is taken out of the ground. It does not seem possible to us that the Commission will entertain any such proposition. There are other reasons why our rates should not be reduced \$3 per car or less.

"The law which prescribes the method for adjusting and revising rates is a general one, and applies alike at all points within the State. The rate for five miles or less, should yield a reasonable profit on all freight carried within the State for that distance. A revision to meet the demands at a single point is analogous to special legislation.

"Again, any service performed outside of the yard limit is train service, and in our judgment there is nothing to justify a rule or an order from the Commission fixing a rate at so much per car regardless of the quantity transported in the car. If it is right to make a rate per car regardless of quantity for 5.7 miles, or any greater distance, including the longest haul on any railroad in the State.

"Transportation companies are entitled to a rate per hundred or per ton for a distance of five miles or less, that will, on the total tonnage of all the railroads in the State for an equal distance, yield a reasonable profit above operation.

"We respectfully submit that the Commission should not fix a rate per car regardless of contents of the car for any train service haul.

"Respectfully.

"For the U. M. & St. P. Ry.

"A. C. BIRD,

"General Traffic Manager."

There was no other appearance by the parties. Mr. Wylie acknowledged the receipt of the original decision, and stated in his letter: "That the charges made by the railroad company for switching 105 cars was \$602 31, being an average of within a fraction of \$5.75, instead of \$5.60 as noted, on an average weight, 19 3-20 tons per car."

The Commissioners having previously decided that the service performed for Mr. Wylie is not a switching service, but a haul from one station to another station, the question to be determined is whether the rate fixed is reasonable.

The rate charged in this particular case is the rate fixed by the Commissioners for a haul of five miles, and is 30 cents per ton, while the actual distance of the haul is something less than three miles. No rate having been fixed for a shorter haul than five miles, the respondent company applied the five mile rate for this service. The law directing the Commissioners to fix rates of freight charges provides that the rates so fixed shall be the maximum rates, and permits the carriers to make any rate that seems proper to them, provided it is not more than the rate fixed by law, and is not discriminating.

The law also provides that the Commissioners may, on complaint and otherwise, revise the rates upon a showing that they are either too high or too low. A charge of \$5.75 per car for a service that was for several years performed in the same manner for the same party for \$2.00 a car, seems too high, even for a maximum rate, and especially is this true when the \$2.00 rate was voluntarily fixed by the carrier in the absence of all restrictions except those imposed by the common law that charges shall be reasonable. There is no evidence that there was any rate war during the period over which the \$2.00 rate extended, or any competition except that of teams. The commissioners of Illinois have fixed a rate on soft coal for two miles and under, four miles and over two.

Taking into consideration the circumstances connected with this particular haul as developed in the original hearing and referred to in the former opinion, together with the additional facts developed, it appears to the Commissioners that twenty (20) cents per ton for hauling soft coal in car lots from Davenport station to Oakton station, is ample compensation for the service, and it is hereby ordered that from and after the first day of November, 1890, the maximum rate to be fixed at twenty (20) cents per ton.

Des Moines, Iowa, October 22, 1890.

J. HANGER, ET AL., SAC CITY, IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY
COMPANY.

Damages.

Complaint filed July 29, 1890.

DECISION OF COMMISSIONERS.

On the 26th of July, 1890, J. Hanger, of Sac City, filed a complaint asking damages of respondent company, claiming that by raising its side-tracks it had compelled him, in order to transact business, to incur an expense of about \$100; that about ten years ago respondent laid these side tracks and complainant erected his warehouse on his own land along said tracks. The recent raising of the track rendered it necessary for him to raise his warehouse to correspond with the raise in tracks, and he asks respondent to refund him the amount of expense caused by the same.

Respondent company, by General Manager Whitman, replying to the com-

plaint, says: "The track referred to is what is known as our elevator track. These parties in their complaint, would make it appear to you that this track has been raised a number of times. This is not true. I do not know just when that track was raised last, but I know it has not been disturbed during the past seven (7) years, until the present time. The fact of the matter is that the track was in a very bad condition, having settled down so that the ties were completely covered with mud, track out of surface, and joints down so that we could not long operate it if repairs had not been made. What we did to the track was simply to put in new ties and bring it up to the surface. It was raised about four inches in front of Hanger's building, and about one inch in front of Campfields. There was a drain running under the track in front of Hanger's building which had been washed out, and consequently the track had settled more at that point than at others. Campfield really has no complaint to make, except as he may want to agree with his neighbor. Hanger is really the man that makes the complaint. When he put up his building he put it down too low, and since it was constructed the underpinning has gotten in bad condition and rotted out, allowing the building to settle. If these parties want us to operate this side-track to their buildings they must expect that it will have to be kept in proper surface, and if their buildings were too low originally, or have settled by underpinning rotting out, as was the case in Hanger's building, they must raise their buildings or their chutes. Hanger has done this, and I understand that he is now handling grain."

The right and duty of the respondent company to keep its side tracks in repair and fitted for use is well recognized. When complainant erected his warehouse adjoint to respondent's siding, he did so subject to these conditions. If the track of respondent had settled and was covered with mud, as averred, it was its duty to repair the same and put it in proper condition for use. The rights of complainant as a shipper were subject to necessary charges, and any expenses necessary in adapting his warehouse to these changes, would properly attach to complainant. Commission can see no reason why respondent should refund to complainant the expenses so incurred. This being a matter of private right, the Board have no jurisdiction over it, and it is therefore dismissed without prejudice.

Des Moines, Iowa, October 23, 1890.

G. W. RICHARDSON, CLEAR LAKE, IOWA.

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Petition for station at Ventura.

Filed September 2, 1890.

DECISION OF COMMISSIONERS.

On September 1, 1890, G. W. Richardson writes to the Board that at Ventura, midway between Clear Lake and Garner, 5.5 miles from each, the

Chicago, Milwaukee & St. Paul Railway have a side track with switches; that some parties wish to put up a warehouse for buying grain and handling coal. The party owning the land is anxious to have this made a station, as it would be a great accommodation to a large section of the country. The reply of Mr. Earling, general manager, to this, is that the siding was put in at Ventura for passing trains, that the company does not desire to use it for any other purpose, nor does it desire to establish a station there at present. It does not appear to the Commissioners that an intermediate station between Clear Lake and Garner is at present necessary for the reasonable accommodation of the country.

Des Moines, Iowa, October 23, 1890.

ECKERT & WILLIAMS, NORTHWOOD, IOWA,

VS.

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY COMPANY.

Application for elevator site at Kensett, Iowa.

Filed August 20, 1890.

On August 18th, Eckert & Williams, of Northwood, Iowa, complained to the Commissioners there was need of better facilities for handling grain at Kensett station, on the line of the Burlington, Cedar Rapids & Northern Railway; that complainants applied over a year ago to the respondent company for ground on its side tracks for a grain house, and in August of the year again made application to General Freight Agent Ives, who informed complainants that they were not the men they desired, because they always studied their own interests alone in doing business.

The complaint was submitted to the respondent company, and a correspondence between the parties was carried on through the Commissioners.

On October 23d, complainants wrote: "We have just secured a place at Kensett, Iowa, without the aid of the Burlington, Cedar Rapids & Northern Company, so we withdraw our complaint made to you some time since in regard to securing ground at that point."

This case is dismissed without prejudice.

Des Moines, Iowa, October 29, 1890.

CHICAGO, FORT MADISON & DES MOINES
RAILWAY COMPANY.

vs.

CHICAGO, BURLINGTON & QUINCY RAIL-
ROAD COMPANY, ST. LOUIS, KEOKUK
& NORTHERN RAILWAY COMPANY.

*Application for a crossing near
the center of yard at Fort Madi-
son, Iowa.*

Filed October 8, 1890.

DECISION OF COMMISSIONERS.

October 8, 1890, E. R. Hutchins, special agent of the Chicago, Ft. Madison & Des Moines Railway Company, appeared before the Board and applied for authority for the company he represents to cross the Chicago, Burlington & Quincy Railroad at a point on its line between Locust and Spruce streets, Fort Madison. He filed a petition signed by J. H. Acts and 115 others, also one signed C. Mertons and fifty-five other citizens of Fort Madison and vicinity, which state that a crossing at the point designated is demanded by the interests of the public, especially the producers and shippers, and that the request for a crossing at this place is reasonable. He also asks the Commissioners to fix a day to be at Fort Madison and look over the ground. On Tuesday, October 21, the Commissioners, after giving due notice, visited Fort Madison and met Mr. Hutchins, special agent; Willard T. Block, president, and Mr. Baldwin, general counsel for the Chicago, Ft. Madison & Des Moines Railway; C. M. Levey, general superintendent of the St. Louis, Keokuk & Northwestern Railway (the lessor of the road sought to be crossed), and J. W. Blythe and H. H. Trimble, attorneys for the C., B. & Q. and St. L., K. & N. W. railways.

The application is for authority to cross the C., B. & Q. Railway at grade, near the water tank between Locust and Spruce streets, north of the bridge over French creek. At the point designated there are three tracks, which join at a switch a short distance west, there being but a single track on the bridge over the creek.

After passing the creek, there are side tracks running as far west as the semi-phone, nearly a mile. They also extend, with occasional intermissions, to the penitentiary, more than one mile east of the proposed crossing, all belonging to the C., B. & Q. Co., or under its control.

The C., Ft. M. & D. M. R'y Co. claims that the point designated for the crossing will subject the road sought to be crossed to less inconvenience than any other place that could be selected, and that no crossing can be made for more than a mile in either direction, without crossing the yards of the C., B. & Q.; that the right of way for the crossing at this place has been mainly secured on this line, and its own convenience and ability to make its interchange of business will depend largely upon getting a crossing at this place.

The respondent companies claim that no crossing should be allowed through their yards; they will interpose no objection to a crossing near the semi-phone, which is a mile from the proposed crossing; that within the yard limits a crossing will be a very serious detriment to switching and handling cars.

Section 1833, McClain's Code, gives the authority for one railroad to cross another, and is probably the section on which this complaint is made. It reads as follows: "Any such corporation may construct and carry its railway across, over, or under, any railway, canal or water-course, where it may be necessary in the construction of the same; and in such cases said corporation shall so construct its crossing as not unnecessarily to impede the travel, transportation or navigation upon the railway, canal, or stream so crossed; said corporation shall be liable for the damages occasioned by any corporation or party injured by reason of said crossing."

It seems to the Commissioners that some tribunal should be invested by law with power to fix the point and manner of crossing, and by its order to make provision as to whether such crossing shall be under, at or above grade, and as to the matter of the construction and maintenance of the crossing, at whose expense and under whose supervision, and as to the construction and maintenance and operation of signals, and as to precedence in the passing of trains, etc., subject to the review of the courts. The absence of such provision leaves the matter where the Commissioners can only consider the question from the standpoint of public necessity and public safety, under the general powers given them by the original Commissioner law.

Section 3, chapter 77, laws of the Seventeenth General Assembly, reads as follows: "Said Commissioners shall have the general supervision of all railroads in the State operated by steam, and shall inquire into any neglect or violation of the laws of the State, by any railroad corporation doing business therein, or by the officers, agents or employees thereof, and shall also, from time to time, carefully examine and inspect the condition of each railroad in the State, and of its equipment and the manner of its conduct and management with reference to the public safety and convenience."

The powers conferred by this section are broad and far reaching. Technically they do not in direct language bring the case within the scope of the law. The Commissioners may, without exceeding the letter of the statute, inform the railroad company of what the law is and their judgment of what may be required.

In the case of the H. & S. R'y Co. vs. C., St. P. & K. C. R'y, 74 Iowa, page 554, the court says: "A railroad company whose track is intersected by another company on the same level is required to bring all its trains to a full stop before reaching the crossing. Under that requirement, grade crossings necessarily have the effect to impede, to some extent, travel and transportation. But the right to construct and maintain such crossings, under proper conditions is clearly recognized. * * * The inconvenience and delay which arise from their use under such circumstances must be borne by the companies whose business is thus interfered with."

In the well known case of the L. S. & M. S. R'y Co. vs. C. & W. I. R. R. Co., 97 Ill., 505, the Supreme Court permitted a grade crossing over the yards, under a statute quite similar to the Iowa statute. In that case the court held: "That the authority expressly given such corporation to cross and intersect intervening railroads at any point on its route is by necessary implication a legislative declaration that the subordination of premises already occupied by a railroad to the use of another railroad, for a crossing, is a change in the use, which the public good demands in all cases where the new company can afford to pay full compensation therefor * * *."

It seems plain that the General Assembly intended to leave not only the question of whether the taking of any given property for any given purposes named in the railroad act, would be of such public use as to warrant the taking thereof, upon just compensation, without the consent of the owner * * * . There is, however, this difference in the two cases: the Illinois statute authorizes the road crossing to select the place; our statute does not. The underlying principle, however, we think applicable.

The extent of the authority of this Commission has been a matter of question from its organization, and has been the subject of discussion by its members, by the press and the bar. It is claimed on the one side that the Commission was powerless for good, because there was no method fixed for the enforcement of its findings, except by the tedious process, application to the courts, and by others that its efficiency was due to the fact that it had no powers.

In the case of the Humeston & Shenandoah vs. Chicago, St. Paul & Kansas City Railway, W. W. Morseman, attorney for the former company, in a brief submitted, discusses the powers and duties of the Board very fully, and, as they regard, with a clear and just appreciation of the situation. They quote largely from that portion of the brief that covers this subject, as containing more fully their views on the subject than anything that has been presented:

"By statute, chapter 77, laws of the Seventeenth General Assembly, this Commission is given general supervision of all railroads in the State operated by steam; it is required to inquire into any neglect or violation of the laws of the State by any railroad corporation doing business therein, and whenever, in the judgment of the Commission, any railroad corporation fails in any particular to comply with the terms of its charter, or the laws of the State, and whenever any change in the mode of conducting its business is reasonable and expedient, in order to promote the security, convenience and accommodation of the public, it is made the duty of the Commission to adjudge and determine what things shall be done by the offending corporation, and notify it accordingly. The Commission cannot enforce its own orders or judgments, but that has been provided for by subsequent legislation. Chap. 133, acts of Twentieth General Assembly.

"The obvious purpose of these statutes is to secure the speedy performance of all duties imposed by law (whether statute or otherwise) for the government or regulation of railroad corporations in their relations to the public. It is the performance of duties, and not the redress of injuries resulting from non-performance, that the statute seeks to enforce. These corporations have long been held to be *quasi* public. They exercise many rights that could only be tolerated upon the theory that they perform function of a public character. These rights create correlative, and the statute has added specific duties and obligations which are due to the public. It was to enforce the performance of these duties that this Commission was created. There were many violations of duty which, in their consequence to the individual, were not of sufficient importance, or the danger of individual injury or loss from which was too remote, to induce any action to correct the evil; particularly when such action involved expensive, and sometimes almost interminable proceedings in the courts, often with the

most unsatisfactory results, thought to be due to the inherent infamy of those tribunals. What was wanted was a tribunal with powers and functions created with especial reference to the control and regulation of railroad corporations; with more flexible methods of procedure than those of a court, yet with judicial powers; charged with the duty of inquiring into all neglect or violations of law affecting the public in its relations to them, and by appropriate orders and judgments securing that convenience, accommodation and security to all, which is the return due for the franchise granted them; a tribunal sitting continuously, and acting upon its own motion, or upon the relation of others cognizant of facts. The object was to relieve the individual from the necessity of appealing to the courts for the redress of the particular injury suffered by him, in consequence of the abuse of powers, or violations of law, by providing a method for the *direct* enforcement of the law, or the performance of duties, rather than the indirect method by redressing individual injuries resulting from abuses and violations, as the ordinary course in the courts of law.

"Keeping these thoughts in view it seems clear that, while this Commission cannot redress a private injury, by awarding damages or in any manner adjudicating individual rights, it is clothed with power to inquire into all infractions of law, abuses of power, or methods of conducting business, which impair the efficiency of the service due to the public, or which endangers persons or property; and to prevent the perpetration of continuation of the wrong by appropriate orders or judgments. It may be conceded that the act creating this Commission is in some respects a bungling piece of legislation. But to give it any less scope than I have here contended for would completely emasculate the third, and most important section. The law should have neither a narrow nor a strained construction. It should be fairly and reasonably construed, with a view to promote the objects designed by the legislation to be accomplished.

"An individual may be injured by the lawless speed of a locomotive within corporate limits. This Commission could not redress the injury. But can it be doubted that it would have power to inquire into the facts and make an order prohibiting the lawless speed? Passengers may be subjected to inconvenience or exposed to dangers by the habitual running of trains beyond the station and there stopping. Cannot this Commission make an order correcting such an abuse? So, property may be exposed to destruction by fire from the habitual mismanagement of defective condition of locomotives. Cannot this Commission make an order in such case to promote the security of the public? Public streets may be continuously obstructed by the construction of a railroad. Would not the order of this Commission be proper in such a case? Can it not be said in each of these cases that there is a 'neglect or violation of law,' or that a 'change in the mode of operating its road or conducting its business is reasonable and expedient in order to promote the security, convenience and accommodation of the public?' The injury of an individual could not be redressed in either case, but that is not the object of the law. The object is to prevent the individual injury by enforcing the performance of the duty to the public, so the injury may not happen. No more highly remedial statute can be found. Ordinarily, the law does no more than provide a remedy to which the individual citizen may resort for redress of an injury. But here a tribunal is established,

whose functions do not require it to wait until some individual complains of an injury peculiar to himself and asks for redress; but with power to supervise, that is, to inspect, oversee, superintend, and order, directly, obedience to law, and performance of those duties to the public which the law creates for the protection of the public. Cases have been before this Commission wherein, I respectfully think, the law has received a too narrow interpretation, giving rise to a somewhat general doubt as to the usefulness of this Commission. But I know of no case in which the Commission has refused to order obedience to a positive statute, disobedience to which would injuriously affect the public, by hindering and delaying the transaction of business, increasing its hazards, and adding to the insecurity of persons and property. It cannot be counted against the power of the Commission that a railroad corporation may suffer an injury, danger or inconvenience peculiar to itself, from the omissions or violations of law, or another corporation, as in this case. The corporation is a part of the public for whose benefit the law was enacted, and has the same right to insist upon its enforcement that a natural person would have."

The companies resisting the crossing seem to rest their case upon the fact that this crossing is within the yard limits and crosses three tracks, the main line and two sidings. To stop every switch engine at this crossing would be a burden on the company. It is understood that no objection will be interposed to a crossing at the semaphore one mile west.

The C., Ft. M. & D. M. railway comes through the bluffs nearly north of the proposed crossing and makes its passenger and freight station at a central point in Fort Madison, near the station of the C., B. & Q. and the Atchison. The proposed crossing is about 1,600 feet west of these stations. Its tracks are now so arranged as to connect with the C., B. & Q. They desire to make the same connections with the Atchison.

The questions to be settled are:

First. Has the Commission, under the law, authority over the matter in controversy?

Second. Should a grade crossing be allowed in the yards on the switching grounds and across the sidings of a railway, under any circumstances, and if so, is this a case calling for such crossing?

Third. What is the measure of damage, and how should it be ascertained?

We have quoted Mr. Morseman's brief as expressing our views of authority in answer to the first proposition.

In answer to the second, the Commissioners are of the opinion that ordinarily where one road seeks to cross another at grade, the point selected should be outside of station grounds and free from all complications that would involve danger or great annoyance, and in the words of the statute to so "construct the crossing as not unnecessarily to impede the travel and transportation on the railroad so crossed." It may be well to state here that an overcrossing is impracticable at this point. To cross at the semaphore as suggested by the attorneys would involve a new line of more than one mile in length from the present line to the semaphore, and an additional mile to get back to the point where they desire to cross, or nearly two miles of road must be constructed to get where they now propose to cross. The interests of the public require a connection with the Atchison road and the burden of

building and maintaining the two extra miles of road should not be put upon this company unless absolutely necessary.

Fort Madison is a city of 8,000 to 10,000 people, with saw mills and other industries that require very considerable railroad facilities. It is probable that the C., B. & Q. road does at least one-half the business of the town, and will continue to do so. But admitting this to be true, it seems to the Commissioners, with two miles of siding, covering the entire frontage of the town, and ample room for most of the distance for all sidings required, that no great hardship will be inflicted on the company by requiring the crossing at the place designated, as there seems to be no place on this two miles of frontage where a crossing would be made that would do less injury to respondent than at the place selected for this crossing. If the yards were small, short and no ground attainable for track room the case might be different. The Supreme Court in the Humeston case holds that these questions must be settled in each case by itself, considered with the circumstances surrounding them.

Our conclusion is that this is a case calling for crossing at this place.

In answer to the third inquiry, we would state that the damage should be ascertained by a jury empaneled in the ordinary manner for acquiring lands for right of way, and that the amount and value of the land taken with the injury to the entire station grounds are proper elements to enter into the calculation of the amount to be paid.

As above intimated, to require a crossing at any place outside the yard limits would operate practically as a denial of the right to cross. An overcrossing is impracticable for the purpose and uses for which this crossing is desired.

While the Board has always, where it can be done with reasonable cost, favored and insisted upon overcrossings, they regarded this as a point where anything else than practically what is asked would be of no value, and that a crossing is a necessity.

It is, therefore, ordered by the Commissioners that the C., Ft. M. & D. M. R'y Co. be permitted to cross the tracks of the respondent companies at the point designated near the water tank, and shall pay all damages accruing therefrom.

Des Moines, Iowa, November 7, 1890.

J. M. JOSEPH, CRESTON, IOWA,

VS.

AMERICAN EXPRESS COMPANY.

Excessive charges.

Complaint filed August 26, 1890.

On August 25, 1890, J. M. Joseph, of Creston, Union county, complained to the Commissioners that he had been excessively charged for transporting a pig from Waukon, this State, to Creston. The express charges on the pig

were \$5, and complainant alleges that the pig would not sell for that amount by weight. This charge complainant insisted was "a clean steal of at least half of the bill."

The complaint was referred to the respondent company and on November 1st, Superintendent L. A. Garner, wrote that \$1.25 had been refunded to complainant, with the explanation "that the tariff department had overlooked the excessive rate between the points named, which was made several years ago, when the railroad facilities were not so good as at present."

The case is closed.

Des Moines, Iowa, December 5, 1890.

BRECHTBILL & MYERS, BERLIN, IOWA.

VS.

CHICAGO, ST. PAUL & KANSAS CITY RAILWAY COMPANY.

Discrimination.

Complaint filed September 18, 1890.

DECISION OF COMMISSIONERS.

On September 11, Messrs. Brechtbill & Meyers, of Berlin, Iowa, complain that the Chicago, St. Paul & Kansas City Railway are discriminating against them by the refusal to furnish cars for the shipment of barley from Berlin to Davenport.

The complaint is under two heads, first, the company refuses to furnish its own cars to be loaded on side-tracks requiring the complainant to build an elevator if they desire to ship over their road; second, the company refuses to haul to and from Reinbeck station, cars furnished for them at Reinbeck, the place where the road crosses the Burlington, Cedar Rapids & Northern Railway, because they wish the grain to go to Chicago.

The first ground of the complaint may be briefly answered by the statement that the Commissioners have repeatedly held that it is not necessary for the complainants to build a grain house to ship grain; that they could load their grain into cars, provided they loaded their cars in substantially the same time that they were loaded from elevators, and that the law did not require them to allow their cars to go beyond their lines, provided all shippers were treated alike.

The second section of the complaint is answered by letter of Commissioners, dated September 18, which is here inserted:

BRECHTBILL & MEYERS, BERLIN, IOWA:

GENTLEMEN—Your letters of September 10th and 11th, received this morning. Your statement is this, that you are buying barley to ship to Davenport, that the B., C. R. & N. R'y will furnish all the cars you require at Reinbeck but that the C., St. P. & K. C. refuses to haul them to Berlin or allow you to load on the side-track for the reason that they want this grain to go to

Chicago. You further state that the only ground on which they would allow you to build a grain house on their track is inaccessible to teams. You desire to know whether the railway company has a right to dictate where you shall ship your grain.

Section 1987 of McClain's Code reads as follows: "Any railway corporation operating a railway in the State intersecting or crossing any other line of railway of the same gauge operated by any other company shall by means of a wye or other suitable and proper means be made to connect with such other railway so intersected or crossed; and railway companies where railways shall be so connected shall draw over their respective roads the cars of such connecting railway; also those of any other railway or railways connected with said roads made to connect as aforesaid, and also the cars of all transportation companies or persons at reasonable terms and for a compensation not exceeding their ordinary rates." This statute would require the C., St. P. & K. C. R'y to haul B., C. R. & N. cars from Reinbeck to Berlin and return them as there is a connection at the crossing.

Section 10, chapter 77, laws of Seventeenth General Assembly says "It shall be the duty of any railroad corporation when within its power to do so and upon reasonable notice to furnish cars to any and all persons who may apply therefor for the transportation of any and all kinds of freight, with all reasonable dispatch, and to provide and keep suitable facilities for the receiving and handling the same at any depot on its line of road." This statute would require the company to afford you suitable facilities for handling your grain at Berlin station.

The last point you raise, whether the company can dictate the places to which you shall ship your grain can be answered with a simple definition of the common carrier from Hutchins on carriers: "A common carrier is one who undertakes a business for hire or reward, to carry from one place to another, the goods of all persons who may apply for such carriage, provided the goods be of the kind he proposes to carry, and the person so applying will agree to have them carried on the lawful terms prescribed by the carrier."

There is nothing in the law of carriers that allows the carriers to dictate where the goods shall go, or authorizes him to treat one shipper different from another. Your questions are answered on the theory that the facts stated can be fully substantiated. The attention of the company will be called to this matter.

Respectfully yours,

W. W. AINSWORTH, *Secretary.*

By order of the Board.

It is stated for points east of Chicago, Peoria and St. Louis. A letter from Mr. Ives, dated December 1, says the B., C. R. & N. was at this period short of cars, and in any event would not allow its cars to be loaded for points beyond their immediate connections.

On November 9, the complainants notify the Commissioners that they have left Berlin, and will not attempt to do business on the C., St. P. & K. C. road again, and do not care to push the matter further.

This has been written up more fully than was perhaps necessary under the conditions to dispose of the case, but as it involved certain underlying principles which govern many cases coming before the Board, it was thought best to state the views of the Commission fully, and have them in a form to be readily accessible.

Des Moines, Iowa, December 5, 1890.

J. B. Tims, TAMA, IOWA.

VS.

CHICAGO & NORTHWESTERN RAILWAY
COMPANY.

Discrimination.

Complaint filed October 31, 1890.

On October 29, 1890, J. B. Tims of Tama, wholesale dealer in Kansas flour, made complaint to the Commissioners that while he had a joint rate on flour of 22.5 cents per hundred from Topeka, Kansas, to all points on the main line of the Chicago & Northwestern Railway, he had repeatedly been refused a joint rate on the northern division, running from Tama northwest. To send his flour on the lines north of the main line through Iowa, he is compelled to pay the 22.5 cents to Tama and the full local rates from there north; this excess of freight shuts him out of this territory. He claims the refusal to extend the low rate north of the main line is due to the wish of the company to furnish flour from mills on their own road in Minnesota and Dakota, from which they get the entire, instead of a portion of the haulage.

The shipment being inter-state, the Commissioners could not interfere, but in compliance with their usual custom, called the attention of the company to the inequality of charging a larger rate for the same distance on the northern branches than the main line, and referred them to the case of the Northwestern Grain Shippers' Association vs. the C. & N. W. R'y Co., decided by the inter-state commerce commission, and asked if the cases were not similar. In two letters from Mr. Newman, third vice-president of the road, dated November 20, and December 1, he claims the cases are materially different, and as this is inter-state traffic, he does not care to discuss the question that might arise before the proper tribunal. The Commissioners cannot take issue with this position, and the complaint is dismissed for want of jurisdiction.

Des Moines, Iowa, December 5, 1890.

CITIZENS OF PLOVER, IOWA.

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY.

Petition for additional side-track.

Complaint filed November 22, 1890.

DECISION OF COMMISSIONERS.

On November 22d L. Brodsky and other citizens of Plover complained that "the side-track at respondent's station at this point is not sufficient for the accommodation of the public, there being only about 80 feet of loading room, which is in bad condition," and asking for an investigation.

A copy of complaint was sent Superintendent Gilmore of respondent company, who replied November 27th, acknowledging receipt of same, and saying further: "I have already arranged for some improvement to be made, in order to better accommodate shippers loading wagons, and we expect to do the work during the coming week."

On December 3d the Commissioners visited Plover and looked over the ground. They found the length of side-track some 1,114 feet, which is largely taken up by stock yards, an elevator and warehouse, a corn crib and coal shed, only a small portion of which is available to the public for loading and unloading purposes, nearly one half of the siding being occupied by the stock yards and the elevator and warehouse of Counselman & Co. The grounds have been improved recently by the company, and by the removal of a coal shed to a point adjoining the stock yards, on the south side of same, more available room can be made. A more suitable crossing south of depot should also be put in by the respondent across its right of way. The custom on part of shippers, and respondent also, of allowing cars to stand on siding a number of days without unloading, has a tendency to obstruct side-track and limit the space the public are entitled to for shipping purposes.

With these requirements fulfilled, the Commissioners are of opinion that there will be sufficient available siding for the use of the public at Plover.

Des Moines, Iowa, December 5, 1890.

WM. TARTSCH, PATON, IOWA.

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
ROAD COMPANY.

Damage from fire.

Complaint filed November 25, 1890.

November 25 Wm. Tartsch, of Paton, complained against respondent for the loss of eleven tons of hay burned by fire set out by engine on respondent's

road about September 16, 1890, claiming \$3 per ton damages for loss of same; that respondent had taken no precautions to prevent fires at that point, and is responsible for said loss.

On November 26 Superintendent Gilmore, of respondent company, was furnished with a copy of complaint, and replied November 29, stating that the same had been satisfactorily adjusted. December 2 complainant writes acknowledging full settlement. Case closed.

Des Moines, Iowa, December 5, 1890.

A. H. GRISSELL, MENLO, IOWA,

vs.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY.

Limited ticket.

Complaint filed September 25, 1890.

DECISION OF COMMISSIONERS.

On September 25, 1890, Mr. A. H. Grisell wrote to the Commissioners from Menlo, stating substantially that a ticket had been purchased from the Chicago, Rock Island & Pacific Railway Company on September 18, from Menlo to Guthrie Center and return; that on the 22d day of September the ticket was presented returning from Guthrie Center, but the conductor of the train refused to honor it and collected fare in the sum of forty-four cents.

The investigation of the case disclosed the following facts: The agent at Menlo station stated that on purchasing tickets the attention of passengers was called to the fact that the tickets would be refused for return passage, unless presented on or before Saturday, September 20, to which time they were limited.

Mr. Charles E. Taylor, who purchased the ticket stated in writing that when he purchased the ticket he simply asked for a ticket to Guthrie Center and return, and there was nothing said by the agent as to its being limited.

The ticket reads on its face "Menlo to Guthrie Center, Iowa, and return," "Guthrie Center" is stamped on the ticket with a rubber stamp. The month "Sept." was punched with an "L" and also the year 1890 and the day "20," all in the margin of the ticket. There was no other printing, writing or marking to show that it was limited as to time. The presumption is that these punches or cancellations were made by the agent at Menlo although there was no testimony offered to that effect by the company.

The ticket is the contract between the passenger and the carrier, which entitles the passenger to ride as indicated upon said ticket. The limitation of the ticket which was sold at a reduced rate was indicated by the cancellations.

A strict construction of the contract in connection with the fact that the ticket was sold at a reduced rate and was also a round trip ticket, would

make the cancellations in the margins sufficient notice to the passenger. On the other hand, however, the claim that the marginal cancellations were not sufficiently defined to direct the attention of the ordinary traveler to the fact that the ticket was limited, is not without some merit.

A requirement that all limited tickets should have stamped or printed across the face, in plain letters and figures, "Limited" and only good until a certain date, fixing the date, does not seem to the Commissioners to be an unreasonable one, and would certainly be calculated to prevent misunderstanding and trouble to both the carrier and passenger, and the Commissioners so inform the respondent company.

Des Moines, Iowa, December 9, 1890.

CITIZENS OF DAWSON, IOWA,

vs.

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY.

Station house.

Complaint filed July 29, 1890.

A petition signed by A. P. Gilliland and fifty-nine other citizens of Dawson and vicinity, was filed with the Commission July 29, 1890, asking the construction of a station house at that place, said petition setting forth that "We have a town of about 500 inhabitants, a regularly established station and agent, but no depot for the accommodation of the public. We would refer you to the records to show you that this station pays as much as any station of its size on this line."

The application and petition was filed and a copy forwarded to General Manager Earling, who replied on the 31st of July, saying: "It is our intention to provide a suitable building (at Dawson) as soon as the force can be spared from other and more important work."

September 11 complainants wrote the Board: "There has been nothing done here yet in regard to a depot, and apparently nothing will be done until your Board does something."

The attention of General Manager Earling was again called to the matter, and on September 21 complainants notified the Commission that "The railroad company are fixing up an old shell here in the corner of a grain house for a depot."

On the 1st of October Secretary Alasworth, at the request of the Board, visited Dawson to ascertain the condition of affairs, and after a thorough investigation, reported among other things: "The passenger receipts at Dawson for twelve months ending September 30, 1890, were \$888.01; for freight received, \$3,803.06; freight forwarded, \$14,475.34; total receipts for freight and passengers, \$19,166.41. In addition to this, during the same time, the Dawson Coal & Mining Company furnished the Chicago, Milwaukee & St. Paul Railway 1,065 cars of coal for the company's use. The facilities for

shipping stock, grain, etc., are sufficient, but the station and platform facilities are entirely inadequate, there being no shelter for either passengers or freight, and goods being unloaded on the platform and frequently exposed to the elements and damaged thereby. Dawson is a thriving town of some 400 inhabitants; its principal industries are coal mining and brick manufacturing, some 75 to 125 hands being employed in the former occupation, and 50 in the latter, some 40,000 brick per day being the output. The surrounding country is well settled, and the business of the station sufficient to entitle it to suitable depot facilities, which it does not now possess.

On the 9th of October the Commissioners again addressed General Manager Earling on this subject, informing of the report of Secretary Ainsworth as to lack of station facilities at Dawson, and informed him that "It is the opinion of the Commission that the station facilities at Dawson are entirely inadequate to the demand of business at that point, and that a commodious and suitable passenger and freight depot, with suitable platforms, should be constructed at an early day, before winter sets in."

The Commissioners also called Mr. Earling's attention to a letter of his of July 31, 1890, in which he said, "relative to a station at Dawson, will say, it is our intention to provide a suitable building as soon as the force can be spared from other and more important work," and asked him to please indicate to the Board how soon they might expect the same to be completed and ready for use. On October 23, General Manager Earling says: "Replying to yours of 7th inst., relative to depot at Dawson, work has been commenced on building, and it will probably be completed within the next sixty days."

On December 5, complainants write the Commission: "The C., M. & St. P. R'y Co. have erected and finished a comfortable and handy depot at this point, and it is now open to the public. On behalf of the citizens allow me to return to your Board, and especially to your Secretary, our thanks for your prompt and decisive action in the matter."

The prayer of petitioners and order of the Commission, having been complied with, case is closed.

Des Moines, Iowa, December 10, 1890.

J. M. JONES, VEO, IOWA,

VS.

BURLINGTON & WESTERN RAILWAY
COMPANY.

Closing station.

Complaint filed August 8, 1890.

On the 7th of August, 1890, J. M. Jones, of Veo, complained against respondent company for closing its station house at that point, and depriving the people of Veo and vicinity of shipping and billing facilities and the traveling public of proper accommodations at that place. The complaint was accompanied with an order from Superintendent John T. Gerry, dated,

"Burlington, Iowa, July 31, 1890. Taking effect August 1, 1890, Veo station, on the Burlington & Western Railway, will be discontinued as a billing station, and all freight at that point must be prepaid, on and after that date."

A copy of the complaint was sent Superintendent Gerry, who replied, August 15, giving as a reason for the closing of the station that the agent at that point was not satisfactory to either the company or the public, and promising as soon as a proper person to act as agent could be obtained the station would be reopened.

The agent, Mr. Jones, answered these statements by numerous certificates of shippers and citizens of that and other stations as to his satisfactory management of the business at Veo.

The attention of Superintendent Gerry was again called by the Board to the necessity of better facilities at Veo, and on October 11, he replied that it was necessary to erect a station house at Veo before placing an agent there, and that such building would be completed about December 1.

November 26, Superintendent Gerry issued an order, No. 217, declaring that "Veo station will again be opened as a billing station, taking effect December 1, 1890, with Mr. J. A. Lemley as agent."

This action being what was asked by complainant and the general public, the case is closed.

Des Moines, Iowa, December 10, 1890.

GEORGE BOGART, SHENANDOAH, IOWA.

VS.

CHICAGO, ROCK ISLAND & PACIFIC RAIL-
WAY COMPANY.

Discrimination.

Complaint filed September 29, 1890.

George Bogart, of Shenandoah, Iowa, complained on September 27, that on September 2, 1890, that he in company with several other persons started for the State fair at Des Moines, by way of Council Bluffs. His friends purchased tickets at the Wabash depot in Shenandoah at one fare for the round trip over the Omaha & St. Louis to Council Bluffs and from that point to Des Moines over the respondent's line. Complainant had a ticket to Council Bluffs and at the Council Bluffs station purchased a round trip ticket to Des Moines and return, paying for the same \$4.25, being one-half rates. Complainant boarded, together with his friends, the 5-05 P. M. fast train east bound. The conductor refused to honor his tickets, alleging as a reason that round trip or excursion tickets were only good on trains other than the "limited Chicago train;" that complainant was required to buy a full ticket; that his friends who had purchased their round trip tickets at Shenandoah were permitted to ride upon them on this train; that in returning he was also required to purchase a full ticket.

The complaint was sent to the company and on November 22, General Manager St. John replied that "This complaint was settled by our division superintendent at Des Moines on a basis satisfactory to both Mr. Bogart and the company, and consequently it is ended." On November 29, complainant wrote the Commissioners that "The company sent a man to Shenandoah and repaid the excessive fare."

Case closed.

Des Moines, Iowa, December 10, 1890.

J. A. RYAN, LAURENS, IOWA.

VS.

CHICAGO & NORTHWESTERN RAILWAY
COMPANY.

Loss of hog in transit.

Complaint filed November 6, 1890.

On November 3, J. A. Ryan, of Laurens, Pocahontas county, complained that a Poland China boar purchased by him at the State fair and shipped over the Chicago & Northwestern Railway, died in transit; that the hog was crated and delivered to the company Friday forenoon and did not arrive at Eagle Grove until the Monday morning following, when the hog was found to be dead.

The complaint was sent to the company and on December 1, the complainant informed the Commissioners that the company had fully compensated him for his loss.

Des Moines, Iowa, December 10, 1890.

FRASER & BALLON PRINGHAR, IOWA.

VS.

DUBUQUE AND SIOUX CITY RAILROAD
COMPANY, AND ILLINOIS CENTRAL
RAILROAD COMPANY.

Failure to permit and discrimination in distribution of cars, and in refusing to permit use of depot grounds for elevator purposes.

Complaint filed September 11, 1890.

DECISION OF COMMISSIONERS.

Complainants, Fraser & Ballon, are engaged in grain shipping on the line of the respondent company, the Dubuque & Sioux City Railroad. On September 9, 1890, complainants advise the Commissioners that "About three weeks since they made a formal application for cars and have heard nothing

from them." That they have no elevator, and want cars to load on track within the time specified in the company's rules. To this complaint Mr. C. A. Beck, general manager of the Illinois Central Railroad Company, replied as follows:

"I have your favor of the 11th inst., enclosing complaint made by Messrs. Fraser & Ballon, of Pringhar, Iowa, that this company does not furnish cars promptly as ordered by them; also that as yet they have heard nothing concerning a formal application for lease of ground on which to erect a building for the purpose of storing and handling grain at Pringhar, said application having been made some three weeks ago.

"As you are aware, this company is now and has been for the last fortnight, suffering from an almost unprecedented stringency of cars, especially on our Iowa lines. We have been making every effort to supply the demand for cars, and to the extent that we can take care of the business. There has been no discrimination on our part between shippers or localities. As to the matter of lease of ground, these applications have to go through several channels, and it necessarily consumes considerable time. I will have both matters investigated at once and advise you."

Further replying on Oct. 10, Manager Beck, writes: "For the past two months we have not been able to supply the demand for box cars, consequently no shipper received the cars which he required, as promptly as would otherwise have been the case. Under the circumstances all the cars available were distributed as equally among the different shippers and among the different stations as was possible, the number given to each being based upon the amount of business done by individual shippers. Mr. G. W. Schee purchased 33,904 bushels of grain from August 1 to September 18; E. M. Dickey & Co. purchased 26,540; and Fraser & Ballon 3,912 bushels. The distribution of cars to these persons was as follows: Mr. Schee, 18 cars; E. M. Dickey & Co., 25 cars; and Fraser & Ballon, 6 cars."

October 15, the complainants answering General Manager Beck's letter, in substance: "That if the figures given by Mr. Beck on the grain bought by the other firms is no near correct than the figures credited to complainants, it only proves what misstatements can be made by a railroad company. That the complaint was not that the company discriminated, but that there was a shortage of cars furnished; that since the formal application for ground on which to build an elevator was made complainants had also written to both Mr. Dixon and Mr. Gillespie, but had received no satisfaction from either; that complainants were informed that a company sent a request to the other dealers of Pringhar to protest against the erection of any other grain house at that point."

On October 25th, General Manager Beck made the following statement in writing to the Commissioners:

"There are two elevators on our ground south of the depot at Pringhar, which are sufficient to transact all the business at that point.

"One of the above elevators above referred to was built by Messrs. Fraser & Ballon on ground leased to them by this company.

"Recently Fraser & Ballon sold this elevator at a good price. Fraser & Ballon verbally agreed with the party to whom they sold their elevator that they would not go into the grain business again at that place within a certain time, which we understand has not expired.

"The ground asked for is near our coal sheds and our depot, adjoining the former and within dangerous proximity to the latter. It is also ground which we think desirable to reserve and keep free of structures, so that wagons can have access to cars for the purpose of delivering and receiving freight."

On October 29th, complainants again wrote substantially as follows:

"We are permanently located in the grain and stock business at this point. The two elevators are not doing all of the business, and Supt. Dixon told the writer that in July last, that if the firm of Burns & Trest wished to erect a house at Primghar, they could have the ground, as it was to the interest of the railroad company to encourage business all they could."

"It is true that we recently sold our elevator, but we never agreed verbally or otherwise to go out of the grain business. Some time since Mr. Beck granted us the location we are now asking for and elevator, for a coal shed, but we decided not to use it for that purpose."

On October 29, 1890, the Commissioners addressed the following letter to complainant and sent a copy to Mr. Beck:

"The Commissioners have under consideration your complaint against the Dubuque & Sioux City Railroad Company for refusal to lease your firm ground on the side track at Primghar, for elevator purposes, and have directed me to say to you that it has been held by them in cases of similar character heretofore, that the railroad company, having granted the use of their grounds on side tracks to parties for elevator purposes, could not refuse the same to others asking the same privilege, without discriminating, and that such discrimination is contrary to law and against public policy, and that in this case they see no reason to depart from their former decisions, and so hold in this case."

On December 5, 1890, J. F. Duncombe, attorney for Dubuque & Sioux City Railroad Company, acknowledged the receipt of copy of the foregoing letter and advised the Commissioners that the company had determined to make a test case of this matter and asked that the papers certified to the Attorney-General for that purpose.

On November 18, 1890, the complainants made the following formal application to the Dubuque & Sioux City Railroad Company:

PRIMGHAR, IOWA, November 17, 1890.

To Dubuque & Sioux City Railroad Company:

We hereby make application for a location on your side track at Primghar, on which to erect a house in which to handle grain at this station. The ground we want and that which is most suitable is situated north of the depot grounds and south of E. W. Shuck's coal sheds.

(Signed.)

FRASER & BALLON.

On November 26th, 1890, Attorney Duncombe filed the following waiver:

I shall regard this application made by Messrs. Fraser & Ballon, dated November 17, 1890, as a formal application to the Dubuque & Sioux City Railroad Company, and as having been served upon that company, and the Dubuque & Sioux City Railroad Company as refusing to comply with the order, in order to test the question and waive all the technical formalities in the case and am willing that the case should proceed at once for trial, the same as if all formalities had been complied with.

(Signed.)

JOHN F. DUNCOMBE,
Attorney for D. & S. C. R. R. Co.

The foregoing letter and order requiring the respondent company to grant complainants suitable grounds on its side track at Primghar for a grain house is hereby confirmed by the Commissioners, and said company is hereby required to furnish such grounds for the purposes named, and the same is made the order of the Board.

Des Moines, Iowa, December 10, 1890.

ADVANCE ALLIANCE No. 415, KIRKMAN,
IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY
COMPANY.

Failure to furnish cars.

Complaint filed November 21, 1890.

November 20, 1890, Jacob Anderson, Secretary of Advance Alliance No. 415, complained that an order for 180 tons of coal from Boone, Iowa, had not been filled, and that the reason assigned for the failure was that the shipper could not get the necessary cars.

The complaint was sent to the company. General Manager Whitman replied promptly that during September and the early part of October the company was not able to furnish all the cars required by shippers of coal, but that during the latter part of October, and all of November to date, all the cars called for at Boone by coal shippers had been furnished.

On December 3d complainant advised the Commissioners that "since the filing of the complaint his coal orders have come forward; that he had learned since that there were other causes besides a scarcity of cars that kept his coal from coming forward as soon as expected." Case closed.

Des Moines, Iowa, December 10, 1890.

CITIZENS OF BOUTON, IOWA.

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAIL-
WAY COMPANY.

Petition for depot.

Filed November 6, 1890.

DECISION OF COMMISSIONERS.

On November 19, a petition signed by J. C. Bryan and 166 other citizens of Bouton was filed with the Commissioners. The petition states that a valuable consideration in lands was given the Chicago, Milwaukee & St.

Paul Railway Company on the agreement of the company to build a depot and telegraph office at Bouton, and great inconvenience and injury have resulted to the people of Bouton and vicinity from the failure of the company to comply with the contract. The freight bills of all merchandise shipped to Bouton must be prepaid, the freight is landed on an open platform, often at night, and left without protection against storm or theft, sometimes at serious loss to consignee. Trains do not stop unless flagged and if behind time passengers are compelled to wait for them without shelter. In ordering cars shippers are compelled to go to other stations or write for cars, the uncertainty about furnishing cars practically prevents the shipment of stock from this place.

The distance from Bouton to Perry, next station west, is five miles; to Woodward, a station east, 4.75 miles. The paper was forwarded to the railroad company, and Mr. A. J. Earling, general manager, replies that the volume and character of the business done at that point would not justify the company in erecting and maintaining a depot. He is prepared at all times to furnish facilities to properly handle the business, but in this instance all the facilities are furnished that the business warrants.

He gives freight received for 1887, as 164.51, forwarded, 3,886.11.

He gives freight received for 1888, as 244.76, forwarded, 4,091.71.

He gives freight received for 1889, as 145.95, forwarded, 9,427.47.

He gives freight received for 1890, as 70.38, forwarded, 9,061.72.

Total amount of ticket sales from Perry to Bouton since a station was opened was \$259.20.

J. C. Bryan, merchant at Bouton, submits the following statement of shipments made from January 9 to November 28, 1890:

Corn, 4,159,933 lbs.

Oats, 2,963,424 lbs.

7,123,357 lbs., or at 20,000 lbs. per car..... 356 cars.
Shipped by private parties..... 19 cars.

Total carloads of grain..... 375
Total carloads of hogs..... 40
Total carloads of cattle..... 12

Total number of cars for this period..... 427

On December 3 the Commissioners went to Bouton with Mr. Goodnow, superintendent, met the citizens of Bouton and vicinity for miles around, heard a very full discussion of the wants of the station, and estimates of the probable increase of the business with additional facilities, also a statement of the amount of stock that passed through Bouton to Minburn on the Chicago, Rock Island & Pacific Railway.

The statements made were generally admitted by the company. They claimed that the station was so near Perry and Woodward that but a small amount of business would ever be done there, most grain and stock going to points where was competition. Most of the shipments out would be in ear lots that did not require an agent, and the shipments were very small. The company ought not to be required to incur the expense necessary to maintain a station. There was a small scale house, which might be warmed and where passengers might go during cold weather.

With regard to the contract by which several acres of land were given the company in consideration of their building and maintaining a station, agent, etc., the Commissioners have simply to say that if this contract can be established, the courts will enforce it. The powers of the Board do not extend to the determination of contracts, and this portion of the complaint will not be considered.

The next reason why a station and agent is required is, that a telegraph operator may be located there to furnish the grain and stock buyers market reports. The Commissioners do not understand that they have any control of telegraph facilities or market reports. That the conveniences for passengers taking trains and shippers who are patrons of the road in getting cars and handling stock are insufficient for the satisfactory management of any considerable amount of business is evident and practically admitted. The answer of the company to this is that the business of the station is not and will not be sufficient to pay the extra cost of the service and that the business is now reasonably accommodated, and that no extra business will result from the increased expenditure.

Section 3, chapter 77, laws of the Seventeenth General Assembly, says "Whenever in the judgment of the Railroad Commissioners it shall appear * * * that any addition to or change in its stations or station houses * * * or any change in the mode of operating its road and conducting its business is reasonable and expedient in order to promote the security, convenience and accommodation of the public, the railroad commissioners shall inform such railroad corporation of the changes they adjudge proper."

The condition of Bouton and vicinity, the Board believes justify an order for more complete services, and it hereby notifies the company that these conditions require some reasonable accommodations for passengers, some shelter for freight delivered, and an agent to look after the wants of business at this station. It is hereby ordered that a station house for the accommodation of passengers and freight be erected within sixty days and that an agent be located at Bouton to attend to the wants of passengers and shippers.

Des Moines, Iowa, December 10, 1890.

H. W. SEAMANS, CLINTON, IOWA,

vs.

BURLINGTON, CEDAR RAPIDS & NORTH-
ERN RAILWAY COMPANY.

Insufficient passenger train service.

Complaint filed September 2, 1890.

On September 2, 1890, H. W. Seamans of Clinton, appeared before the Commissioners and stated that the mixed passenger and freight train on respondent road left Clinton for Iowa City at 4:30 P. M., and the same train east bound from Iowa City was due at 1 P. M., but was seldom on time, as it was required to do station work at the intervening stations, and was frequently one to three hours late.

The company, through Traffic Manager Ives, replied that trains 42 and 43 were through stock trains, and that it was necessary for trains 40 and 41, the trains complained of, to do the station work; that it was the intention to have these trains make card time, and they generally do it; that a daily passenger train was run on this division for some years, but always at a loss.

On November 15, complainant filed statement of running time of 41 and 42 for August and September, taken from the train register, which showed that during those months the train had reached Clinton on schedule time but four times. Complainant also stated that he did not presume the passenger business on this branch would warrant the company in operating a regular passenger train; that a passenger train was not asked for, but that this request was that the train be not delayed by way freight business, and that it be operated on time.

December 3, Mr. Ives filed the arriving time of the train at Clinton for November, showing that the train had been on time twelve times during the month; that on the 16th of November a new time card had been put in, and that the train had been on pretty fair time since that date.

December 4, Mr. Seamans wrote that it was a satisfaction to know that the train might hereafter be expected to be on time, and that if it was so run, his complaint would in a great measure be satisfied. He also stated that the distance from Iowa City to Clinton is 77.9 miles; the train leaves Iowa City at 6:45 A.M. and arrives at Clinton at 1 P.M., making the run in six hours and fifteen minutes, or an average of 12.46 miles per hour.

Case closed.

Des Moines, Iowa, December 10, 1890.

M. L. ESSICK, INDIANOLA, IOWA,

VS.

CHICAGO, ST. PAUL & KANSAS CITY
RAILWAY COMPANY.

Shortage.

Complaint filed August 28, 1890.

On April 18, 1890, Mr. M. L. Essick shipped from Cummings, Iowa, over the Chicago, St. Paul & Kansas City Railway, 47,190 pounds of potatoes, consigned to Conger & Baker, Chicago, the consignee returns the weight of the potatoes as 26,300 pounds and remits payment for the same. Mr. Essick asked the Commissioners to call the attention of the company to this shortage and asked them to adjust the loss.

On October 8, the Commission stated the situation in a letter to Mr. Egan, general manager, and asked him to have an investigation made of the reasons why this car fell short 20,870 pounds. On November 20, Mr. Egan informs the Commissioners that he had investigated the case fully and finds that the car was consigned from Chicago via Michigan Central Railroad to Hazleton, Pa., and the car was billed at 26,300 pounds being weighed at the scales of the Michigan Central road. Conger & Baker claim to have sold the

potatoes in the car at the weight furnished to Burnett Bros. who sent the car forward so that it arrived at Hazleton over the Michigan Central and Lehigh Valley roads with tin seals on both sides. At request of consignee the car was again weighed at Hazleton, and was found to contain 48,100 pounds. The car was delivered to the Michigan Central road with seals unbroken, and the Chicago, St. Paul & Kansas City only collected charges on 26,300 pounds.

The respondent company, from a statement made, delivered the potatoes as received. The consignee, having Mr. Essick's bill of the amount shipped, if they sold them at the weight furnished by the Michigan Central road, differing as it did 20,000 pounds, from the weight furnished them by Mr. Essick, are the parties to whom he should look for redress.

From the statement made by Mr. Egan, there is a lack of method in the operation of his company, which, while it does not make the road liable for the shortage, is certainly deserving of criticism. That the road should have hauled 20,000 pounds of potatoes about 400 miles for nothing is extraordinary. A few losses of this kind would put a track scale at this station.

The papers were returned to Mr. Essick with the information elicited, and as the Commissioners could do nothing further, the case is dismissed, it being an inter-state matter.

Des Moines, Iowa, December 10, 1890.

FREMONT WATTS, GOOSE LAKE, IOWA,

VS.

CHICAGO & NORTHWESTERN RAILWAY
COMPANY.

Want of proper shipping facilities and application for permit to condemn depot grounds.

Complaint filed June 10, 1890.

DECISION OF COMMISSIONERS.

June 9, 1890, complaint was made by Fremont Watts, of Goose Lake, Iowa, that the stock yards and sheds at that point were inadequate for the business done at that station.

General Manager Whitman in replying to this complaint, states that the company had for some time desired to improve its facilities at Goose Lake, but had been unable to make purchase of the additional grounds needed for that purpose.

At the end of considerable correspondence with reference to the matter, the respondent company filed with the Commissioners the following application for authority to condemn:

To the Honorable Board of Railway Commissioners of the State of Iowa:

Sirs—The Chicago & Northwestern Railway Company, a railway corporation owning and operating a completed railway in the State of Iowa, hereby applies to your honorable Board for authority to condemn for additional depot grounds and stock yard purposes, under chapter 190, acts of the Twentieth General Assembly, the land described, to-wit:

Commencing at the point where the north line of the right of way of the Chicago & Northwestern Railway Company intersects the east line of the highway, running north and south through section twenty-eight (28), township eighty-three (83) north, range five (5), east of the fifth (5) P. M.; thence north along said east line of highway seventy-five (75) feet; thence easterly, parallel to the north line of said right of way, one hundred (100) feet; thence southerly, parallel to east line of said highway, seventy-five (75) feet, to the right of way; thence west along said right of way to the place of beginning, containing about one thousand seven hundred and twenty-five ten-thousandths (.1725) of an acre.

The said land is necessary for the purpose of affording this company suitable stock yards, which the patrons of this company in vicinity of Goose Lake station have petitioned this company and your honorable Board to have established.

Said company desires and applies to you to proceed under section 1 of said chapter 190 with due speed.

(Signed)

M. S. RIZEN,
Assistant Superintendent.

The following notice was sent the company, with authority to serve the same upon the owner of the land:

NOTICE.

To.....

Take notice, that on the 20th day of November, 1890, at 9 o'clock A. M., the Board of Railroad Commissioners of the State of Iowa will be at Goose Lake, Iowa, to view premises there situate, and determine whether the Chicago & Northwestern Railway Company shall be permitted to condemn the same for additional depot grounds, which premises are thus described, viz:

Commencing at the point where the north line of the right of way of the Chicago & Northwestern Railway Company intersects the east line of the highway running north and south through section twenty-eight (28), township eighty-three (83) north, range five (5), east of the fifth (5th) P. M.; thence north along said east line of highway seventy-five (75) feet; thence easterly, parallel to the north line of said right of way, one hundred (100) feet; thence southerly, parallel to east line of said highway, seventy-five (75) feet, to the right of way; thence west, along said right of way, to the place of beginning, containing about one thousand, seven hundred and twenty-five ten-thousandths (.1725) of an acre.

If you desire to oppose such permission being given, you may appear before said Board on said premises, at the time mentioned, where an opportunity will be given you to do so.

By order of the Board.

[SEAL]

W. W. AINSWORTH, Secretary.

On the 20th day of November, 1890, Commissioners Dey and Smith went to Goose Lake, looked over the ground and made the following order: "And now, on this 20th day of November, A. D. 1890, the matter of the application of the C. & N. W. Railway company for authority to condemn lands for additional depot grounds at Goose Lake, in Clinton county, Iowa, being heard, and said defendant having been given due notice of the time and place of such hearing, to-wit: At Goose Lake, in said county, November 20, 1890, at nine (9) o'clock A. M., and he having appeared before said Board, at said time and place, and said Board having examined into the matter, and being fully advised thereof, said Board finds and determines

that it is necessary for the reasonable transaction of the business, present and prospective, of said railway company, at said Goose Lake station, that it have authority to acquire by condemnation the amount and description of land, to-wit: Commencing at the point where the north line of the right of way of the C. & N. W. R'y Co. intersects the east line of the highway running north and south through section twenty-eight (28), township eighty-three (83) north, range five (5) east of the fifth (5th) P. M.; thence north, along said east line of highway, seventy-five (75) feet; thence easterly, parallel to the north line of said right of way, one hundred (100) feet; thence southerly, parallel to east line of said highway, seventy-five (75) feet to the right of way; thence west along said right of way to the place of beginning, containing about one thousand, seven hundred and twenty-five ten thousandths (.1725) of an acre.

It is therefore ordered by the Board that said application be allowed, and the prayer thereof granted, and said railway company have power to condemn said above described land for additional depot grounds. It is further ordered that a certificate hereof be reported to the clerk of the district court of Clinton county, Iowa."

In pursuance with such order the following certificate was sent to the clerk of the district court of Clinton county, Iowa:

STATE OF IOWA.

BEFORE BOARD OF RAILROAD COMMISSIONERS.

To the clerk of the district court, in and for Clinton county, Iowa:

The Board of Railroad Commissioners of the State of Iowa hereby certify that on the 14th day of November, A. D. 1890, the Chicago & Northwestern Railway Company, owning and operating a completed railway in the State of Iowa, filed written application with said Board as follows, to-wit:

To the Honorable Board of Railway Commissioners of the State of Iowa.

"Sirs: The Chicago & Northwestern Railway Company, a railway corporation owning and operating a completed railway in the State of Iowa, hereby applies to your Honorable Board for authority to condemn for additional depot grounds and stock yard purposes under chapter 190, acts of the Twentieth General Assembly, the land described to-wit:

"Commencing at the point where the north line of the right of way of the Chicago & Northwestern Railway Company intersects the east line of the highway running north and south through section twenty-eight (28), township eighty-three (83) north, range five (5), east of the fifth (5) principal meridian; thence north along said east line of highway, seventy-five (75) feet; thence easterly, parallel to the north line of said right of way, one hundred (100) feet; thence southerly, parallel to east line of said highway, seventy-five (75) feet to the right of way; thence west along said right of way to the place of beginning, containing about one thousand, seven hundred and twenty-five ten thousandths (.1725) of an acre.

"The said land is necessary for the purpose of affording this company suitable stock yards, which the patrons of this company in vicinity of Goose Lake station have petitioned this company and your Honorable Board to have established.

"Said company desires and applies to you to proceed under section one of said chapter 190, with due speed."

And thereupon said Commissioners fixed November 20th, A. D. 1890, at nine (9) o'clock A. M., at Goose Lake, in Clinton county, Iowa, as the time and place when and where said application would be heard and caused due personal notice thereof to be given to Jens Carstensen, the owner of said land; and afterwards at said time and place, said Commissioners and said land owner being present, and said Board having examined into the matter, and being fully advised thereof, it was ordered by the Board that the prayer of said petitioner be granted; and said Board found and determined that the amount and description of additional lands as above specified are necessary for the reasonable transaction of the business, present and prospective, of said railway company, at said Goose Lake station.

By order of the Board of Railway Commissioners.

(Signed)

W. W. AINSWORTH,

Secretary

[SEAL]

Des Moines, Iowa, December 17, 1890.

J. C. BRYAN, BOUTON, IOWA,

VS.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

Asking that the company be required to open the highway across their railroad.

Complaint filed November 7, 1890.

DECISION OF COMMISSIONERS.

On November 6, 1890, J. C. Bryan, of Bouton, complained to the Board that the Chicago, Milwaukee & St. Paul Railway Company had closed the public highway to his farm and that he had no access to it but through gates on each side of the right of way. On December 3d, the Commissioners went to Bouton and looked over the ground. Mr. Bryan at the request of the Commissioners sent a certified copy of the records showing the road laid out through the southwest quarter of section 5, township 81, range 28, west, then running south eighty rods, crossing the railroad in going south. This road while running east and west was nearly parallel and near the line of the railroad. As the plat is understood by the Commissioners the road has never been vacated at any point in section 5. The railroad company fenced it up and put in gates, and the land owners through section 5 have fenced the road in their enclosures.

The answer of the railway company admits fencing the railroad, but says Mr. Bryan and the other land owners have fenced the road and that it is practically abandoned. If they open the fence on the south side, their right of way and Mr. Bryan's land fenced, the closed end of the road makes a pocket in which stock collect and are liable to be run over. They have been compelled to close the road as a matter of safety. If Mr. Bryan will open the

road they will put in cattle guards and make a regular highway open crossing, but otherwise the danger is so great that they cannot do it.

It will hardly be claimed that the law would give the Commissioners authority to direct Mr. Bryan to open the road, but it seems to them that neither the railway company, Mr. Bryan, nor any one else, is authorized to close a public highway, without due process of law. The position of the company that the pocket made by the fence is dangerous, is well taken, but the company has its remedy and can compel the land owners to open the road. This, we think, should be done, the highway opened so that the element of danger will be eliminated, and open crossings, with cattle guards, put in.

Des Moines, Iowa, December 18, 1890.

J. C. S. GREEN, AURELIA, IOWA,

VS.

Shortage of cars.

ILLINOIS CENTRAL RAILROAD COMPANY.

Complaint filed October 16, 1890.

On October 14, 1890, J. C. S. Green, dealer in grain and live stock, at Aurelia, Iowa, complained that the respondent company failed to furnish him cars sufficient to transport his shipments as required; that it "had been so for the last ten years; about one-third of the time during the year we can't get cars to fill our sales."

Replying to complaint, C. A. Beck, general manager, says "It is true we have been unable to meet fully the demand made upon us for cars at Aurelia, and other points in Iowa, during the recent heavy movement of grain east, but we have furnished Mr. Green an equal share with other shippers. Ninety-Four cars were loaded at Aurelia in October."

On November 18, complainant writes the Board: "We are getting plenty of cars now, too late though to fill my orders. When I wanted cars I had to tell my customers I couldn't ship the grain for want of cars, which beat me out of a number of hundred dollars."

The complaint as to shortage of cars having been satisfied, case is closed.

Des Moines, Iowa, December 31, 1890.

CLOUS BARNHOLDT, WIOTA, IOWA,

VS.

Obstruction of water course.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY.

Filed October 6, 1890.

On the 6th of October, 1890, Clous Barnholdt, living on section 8, township 76, range 35, in Cass county, a half mile west of Wiota, filed a com-

plaint against the Chicago, Rock Island & Pacific Railway Company, setting forth that the road bed of respondent company, for lack of culverts and proper drainage along its track, prevents the water from running off his lands and on occasions of heavy rains causes it to overflow a large part of a forty acre tract, and prevent its cultivation; that "the natural place for a water passage is under the railroad at a place a little west of a point about six or eight rods south of the northeast corner of the northeast quarter, of the southwest quarter of section 8, township 76, range 35."

A copy of complaint was sent respondent company, and December 5, T. S. Wright, general attorney, replied that the company had provided proper drainage by cutting a ditch along its right of way on the north side of its track, adjoining the land of complainant, which carried the water to a bridge west of said land, and with a culvert in front of the land of complainant furnished ample drainage; that the complainant did not own any land south of track at the proposed point for an opening and under the decision of the courts, respondent could not carry the water from complainant's land on to that of other parties, without their consent, which could not be obtained.

December 17 the Commissioners visited the location, viewed the grounds, took levels and made a full examination of the situation. They found that the natural drainage of the land in controversy had formerly been along the line of respondent's road bed toward the southwest and into Turkey creek further west; that in the construction of the road bed but one culvert had been put in for a distance of from one-half to three-fourths of a mile, at which point there is a bridge; that to drain the surplus water that might accumulate a ditch had been dug along the north side of the track from near the culvert to the bridge, but having a fall of less than ten feet in four thousand and not kept free from obstructions, had in some instances failed to carry off the large volume of water that flowed from the upland. The Commissioners also found that about 300 feet north on complainant's land the ground was some six inches lower than at the right of way line, and that water would naturally stand on it in a wet season.

Before any testimony was taken an amicable settlement was arranged by which it was agreed that complainant should cut a ditch diagonally across the low places to the railroad right of way in the direction of the railroad bridge, running from northeast to southwest, ten feet wide and five feet deep, respondent company to cut the ditch on north side of its right of way from the point intersected by the ditch of complainant to the railroad bridge on the west, to be deep and large enough and with sufficient fall to carry off the water from the ditch of complainant. With these stipulations carried out the complaint will be satisfied, and case closed.

Des Moines, Iowa, December 31, 1890.

IN THE MATTER OF THE APPLICATION OF THE DUBUQUE & SIOUX CITY RAILROAD COMPANY FOR AUTHORITY AND POWER TO CONDEMN, FOR NECESSARY ADDITIONAL DEPOT GROUNDS, LOT FIVE (5), BLOCK EIGHT (8), OWNED BY MARY ROWAN; LEASEHOLD OF EDWARD CHAPMAN, IN AND TO MILL LOT NO. ONE (1); LEASEHOLD OF JOHN YOUNG, IN AND TO LOT NINE (9), BLOCK SIX (6); AND THE REAR OR NORTHEASTERLY THIRTY (30) FEET FRONTING ON EAST THIRD STREET, AND SIXTY (60) FEET ON ALLEY RUNNING THROUGH SAID BLOCK SIX (6), OWNED BY WATERLOO WATER COMPANY, ALL BEING ON EAST SIDE OF CEDAR RIVER, IN THE CITY OF WATERLOO, IOWA.

Now, on this 22d day of October, 1890, this application coming on for hearing, and Dubuque & Sioux City Railroad Company appearing by F. C. Platt, its attorney, and the Waterloo Water Company appearing by C. W. Mullen, its attorney, and it appearing that due and legal service of the notice heretofore issued by this Board, of the time and place of this hearing, has been made on said Mary Rowan, Edward Chapman, John Young and the Waterloo Water Company, in accordance with law, and the said Mary Rowan, Edward Chapman and John Young, having filed no objections to said application, and having failed to appear thereto, and this application coming on for further hearing on the petition herein, and the objections thereto made by the Waterloo Water Company, and on the exhibits and evidence offered by the respective parties, and after hearing the arguments of counsel and having examined into the matter, it is ordered, adjudged and decreed that the following described lots or parcels of land, or interests therein, all being on the east side of Cedar river, in the city of Waterloo, Black Hawk county, Iowa, to-wit:

1. Leasehold of Edward Chapman in and to mill lot No. one (1).
2. Lot five (5), block eight (8), owned by Mary Rowan.
3. The rear or northeasterly thirty (30) feet of lot ten (10), block six (6), fronting sixty (60) feet on alley running through said block and thirty (30) feet on east Third street, owned by Waterloo Water Company.
4. Leasehold of John Young in and to lot nine (9), block six (6), all being on the east side of Cedar river in the city of Waterloo, Black Hawk county, Iowa, are necessary for additional depot grounds of Dubuque & Sioux City Railroad, and that the same are necessary for the reasonable transaction of the business, present and prospective, of said railroad company.

It is further ordered, adjudged and decreed that permission, authority and power be and the same is hereby given the Dubuque & Sioux City Railroad Company to condemn for and as additional depot grounds of the said railroad in the city of Waterloo, all of the lots or parcels of land, or the interests therein, hereinabove described.

Des Moines, Iowa, October 22, 1890.

RULING.

RULING.

Ruling of Railroad Commissioners as to classification of corn planters, K. D.

January 21, 1890, Mr. A. Rylie, chief inspector, Des Moines, made application to the Commission for a ruling as to what constituted a corn planter, K. D., having been requested to do so by G. L. Carman, Superintendent of Inspection Bureau of Western Railway Weighing Association, objection having been made to a ruling by said chief inspector, on a shipment from Moline to Des Moines, December 20, 1889. The corn planter was shipped in eight pieces, viz: One front, two wheels, one back, one spool wire, two tongues, one marker, one bdl. anchors, O. R. The chief inspector held the planter was not K. D., and was subject to double first class, instead of first class, on account of wheels being on, and grain boxes fast to cross-bar.

The Commissioners met the inspector and others, January 22, at the agricultural implement warehouse of H. H. Sickles & Co., Des Moines, and after an examination of the subject, held that the inspector was correct as to ruling "with wheels on," the same having to be removed to come within classification of corn planters, K. D. As to the ruling of the inspector requiring grain boxes to be detached, the Commissioners held that such requirement was impracticable, and the inspector accepted their ruling on this point.

Des Moines, Iowa, January 23, 1890.

INVESTIGATION OF ACCIDENTS.

INVESTIGATION OF ACCIDENTS.

STATE OF IOWA.
BOARD OF RAILROAD COMMISSIONERS,
DES MOINES, October 23, 1890.

TO HON. HORACE BOIES, *Governor of Iowa:*

SIR—About 2:30 A. M., September 21, 1890, a west bound freight train, No. 97, on the Omaha & St. Louis Railway, broke through a burning trestle about one-half of a mile west of Nansen station, and about seven miles south-east of Council Bluffs, killing engineer M. Eskridge, fireman J. Burke, and head brakeman R. G. Williamson.

Engineer Eskridge went down with the engine and his body was largely consumed by the flames from the burning tar.

Fireman Burke seems to have jumped from the engine and was pinioned beneath the forward trucks. His companions made every effort to rescue him, but were finally driven back by the intense heat. His remains were partly consumed by the flames.

Head brakeman Williamson was thrown forward over the engine into a clump of bushes. He was conveyed to a farm house near by where he expired about two hours afterwards. There were two passengers in the caboose and two tramps turned up that had been riding on the car next to the last one that went down. They were given lanterns and sent on to Council Bluffs where they reported the accident to officers of the company.

The engine was badly wrecked, the major portion of the trestle and thirteen loaded cars burnt. Five cars, including the caboose, remained on the east end of the trestle, and with their contents were saved. Of the cars destroyed three were loaded with coal, one with beer, one with carriages, one with tar and seven with merchandise.

This train registered out of Shenandoah, the last register station passed by it, at 11:58 P. M. Under the time card it should have left that station at 10:18, making it one hour and forty minutes late. The surviving train men testified before the coroner's inquest, that the train was running at about twenty miles an hour just before reaching the trestle. The train being late, on a down grade, and having a clear track into Council Bluffs, it would not be unreasonable to conclude that it was running at a greater rate of speed. The trestle 355 feet long and 52 feet, at highest point, above the dry ravine that it spanned. This trestle was rebuilt November, 1887, and last formal inspection made July 24, 1890, and then found to be in first class condition. East from the end of the trestle the grade is 70 feet to the mile with a curva-

ture of 3 degrees and 25 min. per 100 feet. The view of the trestle was obstructed by trees and brush and by a cut. The freight cars and caboose were equipped with hand brakes the engine with steam brakes.

At 7:30 on the evening previous, freight train No. 72 left Council Bluffs with 4 loads and 11 empties. Section foreman Chamberlain, who has charge of the section adjoining the trestle on the west, was on this train and noticed trestle as the train passed over, and there was nothing wrong with it. He also stated that he had examined the bridge a week previous to the accident and that it was in good order.

There was no testimony showing how the fire originated, but the reasonable presumption is that it was fired by the engine of train No. 72.

Conductor Durbin testified that he was in the caboose and felt the jar from the engine; that he immediately got up in the cupola and saw the cars going through the bridge.

Rear brakeman Sherman testified that he was on top of train and set the brakes as the train came over the hill; saw the reflection of the fire, and at first thought it was a big fire in Council Bluffs; as the train pulled around the curve west of the cut he saw the bridge on fire, and jumped off. Before jumping off he saw the head brakeman on top of train two or three cars from the engine.

The trainmen who survived the accident took all reasonable precaution to prevent further disaster, to rescue their unfortunate comrades, and prevent the further destruction of property.

The coroner's jury returned the following:

"An inquisition holden at Council Bluffs, in Pottawattamie county, on the 22d day of September, A. D. 1890, before J. C. Waterman, coroner of said county, upon the bodies of R. G. Williamson, J. Burke and M. Eskeridge, there lying dead, by the jurors whose names are hereunto subscribed. The said (jurors) upon their oath do say, that the above named came to their death by being in a wreck caused by the burning of a bridge, the origin of said fire being unknown to the jurors, and we find no evidence of carelessness on part of said railroad company nor its employees."

From the investigation made by the Commissioners it appears to them that the trestle was in good order, but had been fired near the west end by the engine of train No. 72, which passed over some hours previous to the accident. The train that went through was probably running at a high rate of speed, and not being equipped with train brakes could not have been stopped between the point of first view from the engine and the easterly end of the trestle. The engineer, without doubt, reversed his engine and made every effort in his power to stop, but failing in this made a dash for it, with the hope that there was still sufficient strength in the stringers to carry the train over. There is certainly no blame to be attached to the train crew, unless it be that they were running at too high a rate of speed. A trestle of the length and height of this one, and situated as this was, should always be approached by trains with great care. Railroad companies should also use great care in seeing that trestles like this one are in order, and should either protect the stringers from fire by covering them with metal or by exercising other precautions. Respectfully submitted.

By order of the Board.

W. W. AINSWORTH, *Secretary.*

DIGEST OF JUDICIAL DECISIONS.

DIGEST OF JUDICIAL DECISIONS.

DECISIONS OF THE SUPREME COURT OF IOWA, RELATING TO RAILROADS, DURING THE YEAR.

(NOTE—The Commissioners' report for 1887 contains a full index to the first ten volumes.

CASES REPORTED.

Andrews v. Mason City & Fort Dodge Railway Company.
Borland v. Chicago, Milwaukee & St. Paul Railway Company.
Cantillon v. Dubuque & Northwestern Railway Company.
Comes v. Chicago, Milwaukee & St. Paul Railway Company.
Connyers v. Sioux City & Pacific Railroad Company.
Cox v. Burlington & Western Railway Company.
Gelger v. Chicago & Northwestern Railway Company.
Grahman v. Chicago, St. Paul & Kansas City Railway Company.
Johnson v. Chicago & Northwestern Railway Company.
Kleise v. Galusha.
Lee v. Chicago, Rock Island & Pacific Railway Company;
Mannell v. Burlington, Cedar Rapids & Northern Railway Company.
Meloy v. Chicago & Northwestern Railway Company.
Muscatine, city of, v. Chicago, Rock Island & Pacific Railway Company.
McMarshall v. Chicago, Rock Island & Pacific Railway Company.
Pence v. Chicago, Rock Island & Pacific Railway Company.
Robinson v. Chicago, Rock Island & Pacific Railway Company.
Scott v. Chicago, Milwaukee & St. Paul Railway.
Smith v. Humeston & Shenandoah Railroad Company.
Story v. Chicago, Milwaukee & St. Paul Railway Company.
Van Slyke v. Chicago, St. Paul & Kansas City Railway Company.
West v. Chicago & Northwestern Railway Company.

DECISIONS.

FIRES.

Where there is no controversy, in an action against a railroad company for negligently setting fire to plaintiff's hay, that the fire started outside of defendant's right of way, and it is not alleged as negligence that the right of

way was in an improper condition, a refusal to instruct that "the question of whether or not its said right of way was clean and free from grass and other combustible matter," becomes immaterial. *Comes v. Chicago, Milwaukee & St. Paul Railway Company*, 43 N. W. Rep., 235.

Under Code, Section 1289 a railroad company is liable for setting a fire on its right of way which destroyed certain stacks of hay of plaintiff, though he was guilty of contributory negligence in failing to protect them by plowing around them. *West v. Chicago & Northwestern Railway Company*, 42 N. W. Rep., 512.

In an action against a railroad company for negligently setting fire to plaintiff's property, it is not error to refuse an instruction to the effect that it was not contended that the fire originated on defendant's right of way, the question as to whether the right of way was combustible material need not be considered when neither in the pleadings nor the evidence has any reference been made to the condition of the right of way. *Borland v. Chicago, Milwaukee & St. Paul Railway Company*, 42 N. W. Rep., 590.

In an action against a railroad company for burning hay by fires set by an engine, evidence that the fires broke out after defendant's engine passed, where it is not shown that they could have happened in any other way, justifies the jury in finding that they were set by the engine. Where defendant's witness testifies that an engine in good repair could not throw fire from the track to the place where the fire caught, the jury are justified in finding the engine in bad repair. *Johnson v. Chicago & Northwestern Railway Company*, 42 N. W. Rep., 512.

KILLING STOCK.

Held, that where the owner of stock injured under section 1289 of the Code, stated in the notice that his damages were \$100, he was limited on failure of the company to pay within thirty days to the recovery of double that sum. *Mannell v. Burlington, Cedar Rapids & Northern Railway Company*, 45 N. W. Rep., 568.

Under section 1289, providing that where a person whose animal has been killed by the negligence of a railroad company serves a notice in writing, accompanied by an affidavit of the death, on the company, it shall be liable for double the value of the animal, unless it pays the value thereof within thirty days, service of a copy of the notice is sufficient, the method of the service not being prescribed. *Van Slyke v. Chicago, St. Paul & Kansas City Railway Company*, 45 N. W. Rep., 396.

The owner of lands, by persistently keeping open a gate, through which stock escapes, may release the railroad company from liability; and a tenant who has the right to use such lands jointly with the owner has no greater right than he. *Mannell v. Burlington, Cedar Rapids & Northern Railway Company*, 45 N. W. Rep., 568.

About two hours after a train had passed along defendant's railroad plaintiff received some notice from a section foreman in regard to his mare, and going to the place he found her lying dead thirty or forty feet from the right of way. The section boss and others were there. No bruises were found

on the mare, but her right hind leg was broken, and some hair was off the leg and right flank. On the track near by were some hoof prints. About twenty feet from the track was a ditch about eighteen inches wide and twenty-two inches deep. Between the track and the ditch was some hair, and nearer the ditch than the track were some hoof-prints. In the ditch was a hoof-print, and about three feet from it, away from the track, were indications that an animal had fallen, and there was a broad trail, which appeared as though the mare had been dragged from that spot to the place where she was found. There was no evidence of a struggle along the trail. Plaintiff testified that the trail was just about the ordinary length of a horse dragged bodily, not lengthwise, and that there "was not a hoof-print nor any kind of a mark that would show that she had been struck going from the place to where she was. There was no fence where the mare was found, but the right to fence existed. *Held* that the evidence was sufficient to show that the mare was killed or caused to be killed by defendant while running a train on its road as charged in the petition. *Van Slyke v. Chicago, St. Paul & Kansas City Railway Company*, 45 N. W. Rep., 396.

In an action against a railroad company for killing plaintiff's horse, which strayed upon the track over a cattle guard which had become filled with snow and ice, evidence of the condition of the cattle guard, and of defendant's knowledge of such condition, four days before the accident occurred, is admissible, as it is defendant's duty to use reasonable care and diligence to keep its cattle guards clear of snow and ice. *Robinson v. Chicago, Rock Island & Pacific Railway Company*, 44 N. W. Rep., 718.

The fact that horses broke out of the field in which they were confined, and strayed upon the track, does not make plaintiff guilty of contributory negligence, where the fence inclosing the field was reasonably sufficient to keep them in, though the herd law was in operation in that county prohibiting stock from running at large. Also *held*, that in order to enable the owner of stock injured beyond the limits of the depot grounds to recover it must appear that the stock were upon the depot grounds, and by reason of the excessive speed of the train, were driven therefrom to another portion of the track and injured. *Story v. Chicago, Milwaukee & St. Paul Railway Company*, 44 N. W. Rep., 690.

The plaintiff had nine cattle killed at the same point within a period of two years. The killing each time was by a night passenger train running on a schedule of from 35 to 38 miles per hour, with air brakes in perfect order. The proper crossing signals were given. It appeared that the cattle were seen when the train was about 300 feet distant, the utmost distance at which objects are visible by the aid of a head-light; that the train could not have been stopped at a less distance than 1,200 feet; that it was dangerous to the train to strike objects like cattle at a slow rate of speed, and that the collision could not have been avoided unless the train had approached at a speed not exceeding fifteen miles per hour. *Held*, that a finding that defendant was liable because the trains were run at a high rate of speed, knowing that the crossing was a dangerous point, was unsupported by the evidence. *Connors v. Sioux City & Pacific Railway Company*, 43 N. W. Rep., 267.

Where it appeared that a cattle guard on defendant's road had become filled and packed with snow so that plaintiff's horse had walked across it onto defendant's track and been killed, it is not error to charge that it was the duty of defendant to use ordinary care and diligence to keep its cattle guards free from snow; and that if defendant had notice that the cattle guard was packed with snow, or if, by the exercise of ordinary care and diligence, it could have had such notice, it was its duty to excavate the snow from the cattle guard within a reasonable time. *Grohlman v. Chicago, St. Paul & Kansas City Railway Company*, 43 N. W. Rep., 529.

Plaintiff's mare was in his field, through which defendant's unfenced railroad passed, and was found in the morning with a hind leg broken and otherwise injured. The engineer and fireman of a train that passed in the night testified that no horse was struck or frightened by their train. There was snow on the ground and the mare was tracked to a point about opposite, and six feet from the end of a cattle guard, where she seemed to have lain on the ground, but no tracks were discovered between that point and the track. For some distance back of the guard tufts of her hair were found on the rails and also on the guard. *Held* the evidence sustained a verdict for plaintiff. *Cox v. Burlington & Western Railway Company*, 42 N. W. Rep., 429.

Defendant admitted the killing of plaintiff's calves on its track and tendered \$60 in payment thereof. *Held* that the only question involved was the value of the stock killed. *Scott v. Chicago, Milwaukee & St. Paul Railway Company*, 42 N. W. Rep., 645.

NEGLIGENCE.

Under section 1307 of the Code providing that railway companies are liable for damages sustained by employees in consequence of the neglect of agents, or mismanagement of engineers or other employees, a railway company is liable for injuries resulting from such negligence sustained by a laborer employed to keep the track free from snow, where it appears that it was his duty to ride on the train, and remove obstructions as they were encountered though the train was not actually in motion at the time the injury was received. *Smith v. Humeston & Shenandoah Railway Company*, 43 N. W. Rep., 545.

TAXATION.

A railroad company which has acquired from a city the right to perpetual possession of certain land, and is in the actual occupancy thereof, is liable for the taxes thereon, though it does not own the title to the fee. *City of Muscatine v. Chicago, Rock Island & Pacific Railway Company*, 44 N. W. Rep., 909.

TAX IN AID OF RAILROAD.

Notice of election stating that the tax shall become due on the completion of a certain number of consecutive miles of the road in a certain township by a specified time, is insufficient, and a tax voted under such notice is void. *Kleise v. Galusha*, 43 N. W. Rep., 217.

TAX IN AID OF RAILROAD.

Where aid was voted by a township payable when the first five and ten miles of a proposed railroad was built in return for which each tax-payer would, by law, be entitled to shares of the company's stock and before any track was laid defendant agreed with another company to sell all of its property under a final agreement that stock of the purchasing company should be issued to the taxpayers. *Held*, that the transfer did not work a forfeiture of the aid voted. *Cantillon, et al., vs. Dubuque & Northwestern Railway*, 42 N. W. Rep., 612.

ACCIDENTS AT CROSSINGS.

Where there is evidence that at the date of the accident the view was obstructed, evidence that others, whose situation is not shown to have been the same as plaintiff, saw and heard the train before it reached the crossing, and that at the date of the trial the train could be seen a sufficient distance on approaching the crossing, to avoid the accident, does not sufficiently show contributory negligence to take the case from the jury. *Lee v. Chicago, Rock Island & Pacific Railway Company*, 45 N. W. Rep., 799.

The court instructed the jury that evidence had been introduced as to the existence of trees, fences and other objects on defendant's right of way, and that the existence of such objects in the right of way would not constitute negligence on the part of defendant, but that the evidence was competent as showing the degree of care which should be exercised by defendant, and also by plaintiff in approaching the crossing. *Held*, that the vital question being how far such objects obstructed the view, and not whether they were upon defendant's right of way, such instruction is without prejudice, though there was no evidence that they were upon the right of way. *Pence v. Chicago, Rock Island & Pacific Railway Company*, 44 N. W. Rep., 686.

The engineer left the engine on the public street with the fireman telling him to "watch her," and while the engineer was absent about five minutes the fireman let off steam, plaintiff drove past and the steam frightened the team and caused the injury. *Held*, that evidence as to the height of track above the ground at or near the place of accident is admissible as bearing on the question of contributory negligence. *Held*, that the evidence warranted the instruction that if the fireman was left by the engineer in temporary charge of the engine, and while so in charge, he negligently let off steam, and caused the injury the company was liable though the engineer testified that

he did not leave the fireman in charge of but to watch the engine. *Andrews v. Mason City & Ft. Dodge Railway*, 42 N. W. Rep., 513.

ACCIDENTS TO TRAINS.

Plaintiff, a civil engineer, employed in superintending the laying of the track on defendant's road, was ordered to go to the front with a wrecking train, to assist in replacing an engine which had been derailed. The train on which he was riding was derailed and plaintiff was injured. The track at the place of the accident was in bad condition, being laid on wet, soft earth which had settled. *Held*, that defendant was not relieved from its negligence on the ground that plaintiff, by reason of his employment, had assumed all the risk of riding over a new track to and from his work. *Meloy v. Chicago & Northwestern Railway*, 42 N. W. Rep., 563.

PERSONAL INJURY.

Where defendant's track passes very close to the track of another company, and it was the custom of the employees of the latter company, not objected to by defendant, to step upon defendant's track in making signals, the signaling being done for the protection of the property of defendant as well as of the other road, an employee of such other road who stepped upon defendant's track for the purpose of signaling, was not a trespasser so as to preclude a recovery for injuries received from defendant's locomotive. *McMarshall v. Chicago, Rock Island & Pacific Railway Company*, 45 N. W. Rep., 1065.

DEFECTIVE CATTLE GUARDS.

Where a railroad company negligently permits its cattle guards at a highway crossing to become and remain full of snow, it is liable as for a failure to maintain such guards. *Geiger v. Chicago & Northwestern Railway Co.*, 45 N. W. Rep., 906.

DIGEST OF DECISIONS OF INTER-STATE COMMISSION SINCE LAST REPORT.

THROUGH ROUTES AND THROUGH RATES.

The act to regulate commerce was probably intended as does the English law to admit carriers on application to through routes and through rates, but in its present form and in the absence of the necessary machinery, it is not adequate to afford the relief prayed for. *The Little Rock & Memphis Railroad Company v. the East Tennessee, Virginia & Georgia Railroad Company*, 3d Inst. Com., 1.

SHORT HAUL CLAUSE—FORM OF TARIFF AND COMPENSATION.

The greater charge for the transportation of a like kind of property for a shorter than for a longer distance over the same line in the same direction is found to be made at many points where it is in the opinion of the Commissioners unjustifiable. The form of tariffs as prepared in many cases does not meet the requirements of the law. Carriers are ordered to rearrange rates and classifications so as to conform to the requirement of the act to regulate commerce. 3d Inst. Com., page 19.

REHEARINGS.

The Commission in its own discretion may open a case to give the parties the benefit of a more extended investigation. *Rece, Robinson and Wuherop v. Western New York & Pennsylvania Railway Company*, 3d Inst. Com., 87.

TRANSPORTATION OF TRAFFIC FROM THE UNITED STATES INTO CANADA.

The provisions of the act to regulate commerce apply to foreign as well as domestic carriers for a continuous shipment or carriage from a point within the United States to a point in an adjacent foreign country, and carriers must print and post rates and fares and maintain them. *Investigation of Grand Trunk Ry Co.*, 3d Inst. Com., 89.

DISCRIMINATIONS PROHIBITED.

The carrier must afford the equal protection of the law alike to all interstate passengers, without regard to race, color or sex, against undue prejudice and disadvantage from disorderly conduct on the part of other passengers or persons.

Where the carrier furnishes separate cars for white and colored passengers on its line engaged in inter-state travel, it is a lawful duty to make them equal in comforts, accommodations and equipment, without any discrimination. *Wm. H. Heard v. Georgia Railroad Co.*, 3d Inst. Com., 111.

DISCRIMINATION IN RATES.

Where the through export rates are ten cents or more per hundred pounds less on like traffic than the published tariff, the discrepancy is an unjust and unlawful discrimination against the transportation terminating at the port. *New York Produce Exchange v. New York Central Railway et al.*, 3d Inst. Com., 137.

PRODUCTION OF BOOKS AND PAPERS.

Commissioners will construe act to regulate commerce relating to production of books, documents, etc., in conjunction with rules of Federal statutes most nearly analogous. *Geo. Rice et al. v. Cincinnati, Washington & Baltimore R. R. Co. et al.*, 3d Inst. Com., 186.

ABSTRACT QUESTIONS.

Where a case involving the reasonableness of rates has been disposed of by the carrier assenting to the rates demanded, no opinion will be expressed on the rates which have been abandoned, even though the parties request it. *Penn. R. R. Co. v. Louisville, New Albany & Chicago R. R. Co.*, 3d Inst. Com., 223.

GREATER CHARGE FOR SHORTER DISTANCE.

The presence of combined rail and water competition at a longer distance point does not justify a greater charge for a shorter distance while the carrier maintains the shorter distance rate where such competition is of greater force and more controlling than at the longer distance point. Distance is not always the controlling element in determining what is a reasonable rate, but there is ordinarily no better measure of railroad service in carrying goods than the distance they are carried. *James & Abbott v. East Tennessee, Virginia & Georgia Railway Company et al.*, 3d Inst. Com., 225.

LIVE STOCK SHIPMENTS BY WEIGHT.

A change in the rule by which live cattle are shipped in carloads by the 100 pounds, instead of by a fixed price by car, is not unlawful. *Abbel Leonard v. Chicago & Alton Railroad Company*, 3d Inst. Com., 241.

THROUGH RATES COMPARED WITH LOCAL RATES.

Through rates are not required to be made on a mileage basis, nor local rates to correspond with the divisions of a joint through rate over the same line.

When rates on the line of a carrier are on their face disproportionate or relatively unequal, the burden is on the carrier to justify them when challenged. *Henry McMorran and Edmund B. Harrington v. Grand Trunk Railway et al.*, 3d Inst. Com., 252.

WATER COMPETITION.

The defense of water competition from Chicago and the lake shipping points to seaboard points as a justification for an otherwise unjustifiable discrimination in rate between corn and its direct products, from Indianapolis to seaboard points, was held to be untenable owing to the situation of Indianapolis. *Harvey Bates v. Pennsylvania Railroad Company*, 3d Inst. Com., 435.

CONTINUOUS CARRIAGE.

Continuous carriage may be at a less rate than the sum of the locals. Property billed from one station to another, with privilege of unloading at an intermediate station, to be reloaded at the volition of the shipper, is not a through shipment as against competitors. *Chicago, Rock Island & Pacific Railway Company v. Chicago & Alton Railway Company*, 3d Inst. Com., 450.

PARTY RATE TICKETS.

Passenger excursion rates are required to be published according to the provisions of section 6 of the act to regulate commerce.

Party rate tickets are not commutation tickets, and when party rates are lower than contemporaneous rates for single passengers they constitute discrimination and are illegal. *Pittsburg, Cincinnati & St. Louis Railway Company v. Baltimore & Ohio Railway Company*, 3d Inst. Com., 465.

CARLOAD CLASSIFICATION.

A classification of freight designating different classes for carload quantities and for less than carload quantities for transportation at a lower rate

in carloads than in less than carloads is not in contravention of the act to regulate commerce. The public interests are subserved by carload classification of property that, on account of the volume transported to reach markets or supply the demands of trade throughout the country, legitimately or usually moves in such quantities. *F. B. Thurber et al. v. New York Central Railroad Company et al.*, 3d Inst. Com., 473.

COMMUTATION TICKETS.

It is not unlawful to refuse to refund to a party holding commutation ticket cash fare collected from such party when he did not have his ticket with him. *Geo. D. Sedman v. Richmond & Danville Railroad Company*, 3d Inst. Com., 512.

LOCAL BUSINESS ON LEASED LINES.

The duty of a railroad company operating its own road does not apply to a company that has only a running privilege for through trains to reach points on its own line. *D. S. Alford v. Chicago, Rock Island Pacific Railway Company*, 3d Inst. Com., 519.

ALL RAIL ROUTES AND RAIL AND WATER RATES.

The proportion of one carrier in a through rate upon a long haul often is, and frequently well may be, considerably less than its local rate for hauling the same freight over its own line, without there being any unjust discrimination.

When questions involve rates upon cotton by all rail lines to northern mills and Atlantic ports, upon through rates and a long haul on the one hand and on the other the local rates to a near port upon a short haul, such questions can only be disposed of on broad lines. *New Orleans Cotton Exchange v. Illinois Central Railway Co. et al.*, 3d Inst. Com., 534.

SLEEPING AND PRIVATE CARS.

Where a carrier has by an arrangement with one car company procured a sufficient supply of sleeping and excursion cars for all the business of its lines, it cannot be forced to haul excursion cars of other private companies over its track. *The Worcester Excursion Car Co. v. Pennsylvania Railroad Co.*, 3d Inst. Com., 577.

STATE AND INTER-STATE CARRIERS.

When a state carrier engages in inter-state commerce it becomes a national instrumentality for the purposes of such commerce, and is subject to regula-

tions prescribed by the national authority. *Bennett D. Mattingly v. Pennsylvania Railroad Co.*, 3d Inst. Com., 592.

FREE CARTAGE AND RATES.

If free cartage at a station has the effect to reduce a rate below the charge at another station near the point of shipment, it is unlawful. *Mary O. Stern et al. v. Detroit, Grand Haven & M. Ry Co.*, 3d Inst. Com., 613.

THROUGH RATES.

Through rates are the subject of agreement among carriers making up through lines, and one of the features of such rates usually is that each carrier receiving the freight pays the charges upon of the carrier delivering it. *F. W. Clark, Gen'l Freight Agent Seaboard Air Line*, 3d Inst. Com., 649.

DISCRIMINATION.

Where a carrier, by its published general tariffs, charges the general public from and to all points upon a large portion of its lines certain rates upon a class of freight, and at the same time publishes and puts into force a special tariff, by which it charges a class of persons less than half it charges the general public, is a violation of the act to regulate commerce. *Charles Elvey v. Illinois Central Railroad Company*, 3d Inst. Com., 652.

SHIPPERS MAY NAME ROUTE.

When a shipper of freight gives direction to the freight agent of the initial carrier at the point of shipment, the particular route by which the freight shall be shipped to destination, it is the duty of the agent to make such notations on the way bill as will reasonably and properly carry the freight by such particular route to destination. *J. B. Pankey v. Richmond & Danville Railroad Company et al.*, 3d Inst. Com., 658.

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